	Form	990-T	E	Extended to Nov Exempt Organization Bu (and proxy tax und	sine	ss inco	me T	ax Return	-	OMB No 1545-0687
			For ca	lendar year 2016 or other tax year beginning		, and en			-	2016
		tment of the Treasury al Revenue Service		<ul> <li>Information about Form 990-T and its instrict.</li> <li>Do not enter SSN numbers on this form as it may</li> </ul>			-		f	Open to Public Inspection for 501(c)(3) Organizations Only
	A	Check box if		Name of organization ( Check box if name				adon is a so iteles	D Emple	oyer identification number
		address changed		The state of the s			-1.0			loyees' trust, see actions )
	<b>B</b> E:	xempt under section	Print	FARMLAND RESERVE, INC.	•				8	7-0569880
	X	]501(c)(3)	or	Number, street, and room or suite no. If a P.O. be	ox, see ı	nstructions.	_	<del>-</del>		ated business activity codes
		408(e) 220(e)	Type	79 SOUTH MAIN STREET					,	,
		408A 530(a)		City or town, state or province, country, and ZIP	_	ın postal code				
				·	<u>4111</u>				110	<u>000 900003</u>
	C at e	ok value of all assets end of year 1000000.	$\overline{}$	p exemption number (See instructions.)	<u>▶</u>	5376		104(1)4		
				k organization type X 501(c) corporation type X 501(c) corporation with the second section (C) corporation (C)		501(c) tru:		401(a) trust	 ਨਾਜਾ	Other trust
				poration a subsidiary in an affiliated group or a part					X Ye	s No
						Stateme			22 10	.5 [] NO
				FARMLAND RESERVE, INC.		<u> </u>		one number   8	01-	715-9100
	Pa			de or Business Income		(A) Inco		(B) Expenses		(C) Net
	1 a	Gross receipts or sal	es	21994180.						
	b	Less returns and allo	wances	<b>c</b> Balance	1c	21994		<u> </u>		
A	2	Cost of goods sold (	Schedule	e A, line 7)	2	27887				
~	3	Gross profit. Subtrac	t line 2 fr	rom line 1c	3	-5893	<u> 3670.</u>		-	-5893670.
BOARRE		Capital gain net incoi		•	4a		405			105
Ž				Part II, line 17) (attach Form 4797)	4b		<u> 195.</u>			195.
3		Capital loss deductio			4c			<b> </b>		
		Rent income (Sched		ips and S corporations (attach statement)	6	116	583.	1556	5.4	290929.
DEC	7	Unrelated debt-finan		me /Schedule F)	7	410	200.		74.	270727•
9				and rents from controlled organizations (Sch. F)	8	19155	5556.	47321	17.	14423439.
4			-	on 501(c)(7), (9), or (17) organization (Schedule G	1					
~	10	Exploited exempt act			10					
017	11	Advertising income (	Schedule	e J)	11					
	12	Other income (See in	struction	ns, attach schedule) Statement 1	12		<u>3549.</u>		-	178549.
		Total, Combine line			13	13887		48877	71.	8999442.
	Ра			ot Taken Elsewhere (See instructions tutions, deductions must be directly connections.						
	44			<del></del>	T With		Dusines	3 Income j	4.4	127740.
	14 15	Salaries and wages	ncers, ai	rectors, and trustees.(Schedule K)	1				14 15	403985.
	16	Repairs and mainte		10	Ď.				16	3192.
	17	Bad debts		igi NOV 17 2017 is	<u> </u>				17	
	18	Interest (attach sch	edule)	اِمّا اللهِ الله	21	See	Stat	ement 2	18	2088.
	19	Taxes and licenses		APP (PA) IIT	B				19	1156631.
	20	Charitable contribut	tions (Se	e instructions for limitation rules)- Stateme	eħt	6 See	Stat	ement 3	20	14850.
	21	Depreciation (attact		•		F	21	<u>2547796.</u>		0054
	22	•	laimed o	n Schedule A and elsewhere on return			22a	2543825.	22b	3971.
	23	Depletion							23	
	24	Contributions to de		impensation plans					24 25	405551.
	25 26	Employee benefit pl Excess exempt exp	-	chedule I)					26	402221.
	27	Excess readership							27	
	28	Other deductions (a		•		See	Stat	ement 4	28	-292227.
	29	Total deductions		•					29	1825781.
	30			ncome before net operating loss deduction. Subtra	act line 2	9 from line 13			30	7173661.
	31			ı (limited to the amount on line 30)					31	
	32			ncome before specific deduction. Subtract line 31		e 30			32	7173661.
	33			y \$1,000, but see line 33 instructions for exception		Abaa las - 00	_1_1	mallan of agrees	33	1000.
	34		s taxable	income Subtract line 33 from line 32 If line 33 is	s greater	man iine 32, e	nter the sc	nalier of zero of	34	7172661.
	0000	line 32	or Dana	rwork Reduction Act Notice, see instructions				C 5=		Form <b>990-T</b> (2016)
	62370	101-18-17 LHA F	ui rapei	WOIK REDUCTION ACT NOTICE, SEE INSTRUCTIONS	- 1			6.37	141	TOTHE 330-1 (2010)

Form 990-	(2016) FARMLAND RESERVE, INC.		87-056	59880		Page 2
Part I		- · <u>-</u>				
35	Organizations Taxable as Corporations. See instructions for tax computation.					
	Controlled group members (sections 1561 and 1563) check here   X See instructions an	nd:				
a	Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order					
	(1) \$ 0.   (2)  \$ 0.   (3)  \$	0.				
h	Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$	0.				
-	(2) Additional 3% tax (not more than \$100,000)	0.				
c	•	Statemen	t 9 ▶	35c	2510	121
36	Trusts Taxable at Trust Rates See instructions for tax computation. Income tax on the amount			330	2310	<del>1</del> 01.
00	Tax rate schedule or Schedule D (Form 1041)	on line 34 nom.	_	00		
37	Proxy tax. See instructions			36		
38	Alternative minimum tax			37	-	
39	Tax on Non-Compliant Facility Income. See instructions			38		
40	Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies			39	2510	121
Part I				40	2510	<u>431.</u>
	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	144		<del>                                     </del>	-	
	Other credits (see instructions)	41a		-		
	General business credit. Attach Form 3800	41b		-		
C		41c		-		
	Credit for prior year minimum tax (attach Form 8801 or 8827)	41d		┥ │		
	Total credits. Add lines 41a through 41d Subtract line 41e from line 40			41e	0510	424
42				42	<u> 2510</u>	<u>431.</u>
43	Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 88  Total tax. Add lines 42 and 43	ob Uther	(attach schedule)	43	0.51.0	401
44		1 1	040100	44	2510	43I.
	Payments: A 2015 overpayment credited to 2016	45a	942103			
	2016 estimated tax payments		485000.	4		
	Tax deposited with Form 8868	45c		-		
	Foreign organizations: Tax paid or withheld at source (see instructions)	45d		-		
	Backup withholding (see instructions)	45e		-		
	Credit for small employer health insurance premiums (Attach Form 8941)	45f		4		
g	Other credits and payments: Form 2439					
40	Form 4136 Other Total ▶	_45g		4	0.40=	
	Total payments. Add lines 45a through 45g			46	2427	103.
47	Estimated tax penalty (see instructions). Check if Form 2220 is attached			47		
		ement 8		_48	83	328.
	Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid	ı	<b>.</b>	49		
Dort V	Enter the amount of line 49 you want: Credited to 2017 estimated tax	Re	funded 🕨	50		
	Statements Regarding Certain Activities and Other Information					T
	At any time during the 2016 calendar year, did the organization have an interest in or a signature		•		Yes	No.
	over a financial account (bank, securities, or other) in a foreign country? If YES, the organization					
	FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the					
	here ►See Stateme			<del></del>	X	+
52	During the tax year, did the organization receive a distribution from, or was it the grantor of, or tr	ansferor to, a fo	reign trust?			X
	If YES, see instructions for other forms the organization may have to file.	_				
<u>53</u>	Enter the amount of tax-exempt interest received or accrued during the tax year ►\$	0				Щ.
Sign	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which prepare	statements, and to t rer has any knowled	the best of my kno ige	wiedge and b	elief, it is true,	
Here	Des 1/2 (0,1) + 11,12,12 >		M	lay the IRS di	scuss this retur	n with
	Signature of officer  Date  CEO  Title				own below (see	
			(n	structions)?	Yes	X No
	Print/Type preparer's name Preparer's signature Da			If PTIN		
Paid	Manager Manage	1-13-14	self- employed			_
Prepa		13-17			L50405	
Use O	nly Firm's name ► KPMG, LLP		Firm's EIN ▶	13-	-55652	υ <u>7</u>
	15 WEST SOUTH TEMPLE SUITE 150	0				^
	Firm's address ► SALT LAKE CITY, UT 84101		Phone no. 8			
					orm 990_7	1/2016

Schedule A - Cost of Good	s Sold. Enter me	thod of invento	ory valuation   N/A					
1 Inventory at beginning of year	1	0.	6 Inventory at end of year	ar		6		0.
2 Purchases	2	357174.	7 Cost of goods sold St		ne 6			
3 Cost of labor	3		from line 5. Enter here					
4a Additional section 263A costs			line 2		·	7	27887	850.
(attach schedule)	4a		8 Do the rules of section	263A (w	with respect to		Yes	
b Other costs (attach schedule)	4b 27	530676.	property produced or a					
5 Total. Add lines 1 through 4b		887850.	the organization?		, , , , , ,		x	
Schedule C - Rent Income (see instructions)	(From Real Pr	operty and	Personal Property	Lease	ed With Real Pro	perty	()	
1. Description of property								
(1)								
(2)								
(3)								
(4) See Statement 1	.2							
	2. Rent received o	accrued			0(-)			
(a) From personal property (if the per rent for personal property is more 10% but not more than 50%	e than	` of rent for per	d personal property (if the percent sonal property exceeds 50% or if is based on profit or income)	age	3(a) Deductions directly columns 2(a) at See Stat	nd 2(b) (a	attach schedule)	e in
(1)					===		,	
(2)								
(3)				-				
(4)					-			
	392708. То	tal	538	75.				
(c) Total income. Add totals of columns here and on page 1, Part I, line 6, column	2(a) and 2(b). Enter	<b>&gt;</b>	4465		(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B)	<b>•</b>	155	654.
Schedule E - Unrelated Del	bt-Financed In	come (see in	nstructions)					
			2. Gross income from		3. Deductions directly cor to debt-finance			
1. Description of debt-fit	nanced property		or allocable to debt- financed property	(a)	Straight line depreciation (attach schedule)		(b) Other deduction (attach schedule	ons e)
(1)			·					
(2)								
(3)				<b></b>		-		
(4)								
4, Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5 Average adju of or alloc debt-financed (attach sch	able to I property	6 Column 4 divided by column 5		7. Gross income reportable (column 2 x column 6)	(	8. Allocable deduction 6 x total of 3(a) and 3(b)	columns
(1)			%					
(2)			%					
(3)			%					
(4)			%			_		
	· · · · · · · · · · · · · · · · · · ·				nter here and on page 1, art I, line 7, column (A)		inter here and on p Part I, line 7, colum	•
Totals			•		0			0.
Total dividends-received deductions in	ncluded in column 8					-		0.
	a a a a a a a a a a a a a							T (2016)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3) If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)						
(2)						
(3)			]			
(4)						
Totals (carry to Part II, line (5))	0.	0.				0.
						- 000 7

Form **990-T** (2016)

1. Name	2 Title	3. Percent of time devoted to business	Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4) See Statement 17		%	
Total Enter here and on page 1, Part II, line 14		<b></b>	127740.

Form 990-T (2016)

# Form 4626 Department of the Treasury Internal Revenue Service

### **Alternative Minimum Tax - Corporations**

Attach to the corporation's tax return.

▶ Information about Form 4626 and its separate instructions is at www.irs.gov/form4626.

2016

Nan					Employer identification number
	FARMLAND RESERVE, INC.				87-0569880
	Note: See the instructions to find out if the corporation is a small corporation exempt				
	from the alternative minimum tax (AMT) under section 55(e).				
1	Taxable income or (loss) before net operating loss deduction			1	7172661.
2	Adjustments and preferences:	-			
	a Depreciation of post-1986 property			2a	<u>-2537</u> 0.
	b Amortization of certified pollution control facilities		Ì	2b	
	c Amortization of mining exploration and development costs		Ī	2c	
	d Amortization of circulation expenditures (personal holding companies only)			2d	
	e Adjusted gain or loss			2e	
	f Long-term contracts			2f	
	g Merchant marine capital construction funds			2g	
	h Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)		_	2h	
	i Tax shelter farm activities (personal service corporations only)			2i	
	Passive activities (closely held corporations and personal service corporations only)			2j	
	k Loss limitations			2k	
	I Depletion			21	
	m Tax-exempt interest income from specified private activity bonds			2m	
	n Intangible drilling costs		Į	2n	
	o Other adjustments and preferences		*	20	
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 20			3	7147291.
4	Adjusted current earnings (ACE) adjustment:	1 1			
	a ACE from line 10 of the ACE worksheet in the instructions	4a	7147283.		
	b Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a		_		
	negative amount. See instructions	4b	-8.		
	c Multiply line 4b by 75% (0.75). Enter the result as a positive amount	4c	6.		
	d Enter the excess, if any, of the corporation's total increases in AMTI from prior				
	year ACE adjustments over its total reductions in AMTI from prior year ACE				
	adjustments. See instructions. Note: You must enter an amount on line 4d		_		
	(even if line 4b is positive)	4d	5.		
	e ACE adjustment.	`			
	• If line 4b is zero or more, enter the amount from line 4c	l,			_
_	• If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount	J	-	_4e	-5.
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT		-	5	7147286.
6	Alternative tax net operating loss deduction. See instructions		-	6_	
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a	a residuai		-	7147206
0	interest in a REMIC, see instructions	lma Cale	ŀ	_7_	7147286.
8	Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on	ine ac):			
	a Subtract \$150,000 from line 7 (if completing this line for a member of a controlled	8a			
	group, see instructions). If zero or less, enter -0-  b Multiply line 8a by 25% (0.25)	8b			
	c Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a contro	<del></del>			
1	group, see instructions). If zero or less, enter -0-	mod		8c	0.
9	Subtract line 8c from line 7. If zero or less, enter -0-			9	7147286.
10	Multiply line 9 by 20% (0.20)		Ì	10	1429457.
11	Alternative minimum tax foreign tax credit (AMTFTC). See instructions		ŀ	11	111717
12	Tentative minimum tax. Subtract line 11 from line 10		ŀ	12	1429457.
13	Regular tax liability before applying all credits except the foreign tax credit		ļ	13	2510431.
14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0 Enter hel	re and on			
	Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax retui		İ	14	0.
JW/	For Paperwork Reduction Act Notice, see separate instructions.				Form <b>4626</b> (2016)

\* See also

Statement 18

617001 12-06-16

<del></del>					
Form 990-T	Other Income	Statement	1		
Description		Amount			
MANAGEMENT FEE INCOME MISCELLANEOUS REVENUE - REBATH	ES .	12332 5522			
Total to Form 990-T, Page 1, 1	line 12	17854	19.		
Form 990-T	Interest Paid	Statement	2		
Description		Amount			
INTEREST EXPENSE		208	88.		
Total to Form 990-T, Page 1, 3	line 18	208	88.		
Form 990-T	Contributions	Statement	3		
Description/Kind of Property	Method Used to Determine FMV	Amount			
Various	N/A	148	50.		
Total to Form 990-T, Page 1,	line 20	14850			
Form 990-T	Other Deductions	Statement	4		
Description		Amount			
ALLOCATED LABOR ALLOCATED BENEFITS MANAGEMENT FEE ALLOCATION SECTION 263A ALLOCATION OF G&A OUTSIDE SERVICES SHIPPING OCCUPANCY TRAVEL SUPPLIES OTHER UTILITIES COMMUNICATION LINES OTHER NON-OPERATING EXPENSE DUES & SUBSCRIPTIONS	A TO DEV	6109 9968 121 13 609 4	10. 77. 61. 59. 02. 92.		

FARMLAND RESERVE, INC.	87-0569880
INSURANCE SEMINARS PROMOTION EXPENSE PRODUCTION OH Amortization	29. 20657. 2701. 1. 29051.
Total to Form 990-T, Page 1, line 28	-292227.
Form 990-T Parent Corporation's Name and Identifying Number	Statement 5
Corporation's Name	Identifying No
CORP. OF THE PRES. CHURCH OF JESUS CHRIST OF LDS	23-7300405

### 4562

Department of the Treasury Internal Revenue Service

Name(s) shown on return

### Depreciation and Amortization

(Including Information on Listed Property) 990-T

Business or activity to which this form relates

Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

OMB No 1545-0172

Sequence No 179 Identifying number

87-0569880 FARMLAND RESERVE, INC. Form 990-T Page 1 Part | Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I 500000. 1 Maximum amount (see instructions) 2 Total cost of section 179 property placed in service (see instructions) 2 3 2010000 3 Threshold cost of section 179 property before reduction in limitation 4 4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-5 5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0-. If married filling separately, see instructions (b) Cost (business use only) (c) Elected cost 7 Listed property Enter the amount from line 29 8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 8 9 Tentative deduction Enter the smaller of line 5 or line 8 9 10 Carryover of disallowed deduction from line 13 of your 2015 Form 4562 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 11 12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 12 13 Carryover of disallowed deduction to 2017 Add lines 9 and 10, less line 12 Note: Don't use Part II or Part III below for listed property. Instead, use Part V. Special Depreciation Allowance and Other Depreciation (Don't include listed property) 14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year 14 15 Property subject to section 168(f)(1) election 15 16 Other depreciation (including ACRS) 16 Part III MACRS Depreciation (Don't include listed property ) (See instructions ) Section A 3971 17 MACRS deductions for assets placed in service in tax years beginning before 2016 17 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here Section B - Assets Placed in Service During 2016 Tax Year Using the General Depreciation System (b) Month and (c) Basis for depreciation (business/investment use (d) Recovery (a) Classification of property (e) Convention (a) Depreciation deduction only - see instructions) 19a 3-year property 5-year property h 7-year property C 10-year property d 15-year property 20-year property f S/L 25-year property 25 yrs a S/L MM 27.5 yrs h Residential rental property MM S/L 27 5 yrs S/L MM 39 yrs Nonresidential real property S/L MM Section C - Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System 20a Class life S/L b 12-year 12 yrs. S/L 40-vear 40 yrs MM S/L Part IV Summary (See instructions) 21 21 Listed property Enter amount from line 28 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 3971. 22 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instr 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs

616251 12-21-16 LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2016)

	5)			RESEF											Page 2
recre	ed Property eation, or an		utomobiles, c	ertaın ot	her vehic	des, cer	taın aircı	aft, ce	rtain com	puters, a	nd prop				
Note	e: For any ve	ehicle for wl	hich you are i					r dedu	icting leas	e expen	se, com	plete on	ly 24a, 2	24b, colu	ımns
			, all of Section												
			on and Other		<u>-</u>									7	<del>ار</del>
24a Do you have e	vidence to su	(p)	(c)	ent use ci		<del></del>	es L	_ No	24b lf "Y					」Yes	<u>No</u>
(a) Type of prop	ierty	Date	Business	·	(d) Cost or	Bas	(e) as for depre	ciation	(f) Recovery		<b>g)</b> :hod/		h) ciation		(i) cted
(list vehicles t		placed in service	investmen use percenta		ther basis	(bu	siness/inve use only		period		ention		oction		n 179
25 Special depre	noiation allo		·		. placad					i		<del> </del>			ost
25 Special depre used more that				property	y piaced	in servic	e aunne	tne ta	ax year an	a	0.5	}			
26 Property used											25			L	
26 Troperty used	2 more than	3070 III a q	<del></del>	%	·										
			<del> </del>	%								<del>                                     </del>		<u> </u>	
			<del>                                     </del>	%		_				<del> </del>					
27 Property used	1 50% or le	ss in a quali	<del></del>						l	L		L		L	
Zi Troporty assoc	10070 07 100	30 III a quali		% T						S/L -					
			<del> </del>	%						S/L·		<del> </del>			
<del></del>				%						S/L·		-			
28 Add amounts	un column /	h) lines 25	·		e and or	line 21	nage 1		L	0/1	28	ļ			
29 Add amounts	-		-				, page 1			-		L	29		
29 7 lad amounto	III OOIGIAAAA	<u>,y,o 20                               </u>			B - Infor		on Use	of Veh	icles					<u></u>	
Complete this sec	ction for veh	ncles used t								or related	l person	lf vou r	orovided	l vehicles	ς.
o your employees															
,	-,				. ,		an oxoop		, cop.o						
		·			a)		 b)		(c)	1	<del>)</del>	16	e)	(f	
30 Total business/i	investment m	nles driven d	urina the	1	-, hıçle	ì	nicle	Ιv	'ehicle	1	ıcle	1	ncie	Veh	
year (don't inclu															
31 Total commut		-	the vear							l					
32 Total other pe	=	=	-												
driven	,		,	1						}					
33 Total miles dri	iven during	the year			•			_							
Add lines 30 t	-	•		1		l				[		ļ			
34 Was the vehic	cle available	for person	al use	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
during off-dut	y hours?	•													
35 Was the vehic	cle used prii	marily by a	more												
50/		• •		1	ı					(					
than 5% own	er or related	d person?		1	4	ļ	ļ		1						
			onal		<del> </del>										
			onal												ı
36 Is another veh	nicle availab	le for perso	onal - Questions	for Emp	loyers W	Vho Pro	vide Vel	icles	for Use by	y Their £	mploye	es			
36 Is another veh	nicle availab	Section C	- Questions										en't mo	re than (	5%
36 Is another vehuse?  Answer these que	nicle availab	Section C	- Questions										en't mo	re than (	5%
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### **Depreciation and Amortization**

(Including Information on Listed Property)

COGS

OMB No. 1545-0172

Department of the Treasury Internal Revenue Service

▶ Attach to your tax return.

Information about Form 4562 and its separate instructions is at www.irs.gov/form4562. Sequence No 179 Name(s) shown on return Business or activity to which this form relates identifying number 87-0569880 FARMLAND RESERVE. INC. Form 990-T COGS Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I. 500000. 1 Maximum amount (see instructions) 2 2 Total cost of section 179 property placed in service (see instructions) 2010000. 3 3 Threshold cost of section 179 property before reduction in limitation 4 4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-5 5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filling separately, see instructions (c) Elected cost (a) Description of property (b) Cost (business use only) 7 Listed property. Enter the amount from line 29 7 8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 9 Tentative deduction Enter the smaller of line 5 or line 8 9 10 Carryover of disallowed deduction from line 13 of your 2015 Form 4562 10 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 11 12 Section 179 expense deduction Add lines 9 and 10, but don't enter more than line 11 12 13 Carryover of disallowed deduction to 2017 Add lines 9 and 10, less line 12 Note: Don't use Part II or Part III below for listed property. Instead, use Part V. Special Depreciation Allowance and Other Depreciation (Don't include listed property.) 14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year 14 15 Property subject to section 168(f)(1) election 15 16 Other depreciation (including ACRS) 16 Part III MACRS Depreciation (Don't include listed property ) (See instructions) Section A 5992. 17 MACRS deductions for assets placed in service in tax years beginning before 2016 17 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here Section B - Assets Placed in Service During 2016 Tax Year Using the General Depreciation System (b) Month and (c) Basis for depreciation (d) Recovery (a) Classification of property (e) Convention (f) Method (a) Depreciation deduction (business/investment use only - see instructions) 3-year property 19a 5-year property b 1290. 48157. 150DB 7 vrs MO 7 year property C 10-year property 150DB 439. 15-year property 35125. 15 yrs MO e 20-year property S/L 25-year property 25 yrs g 27 5 yrs MM S/L Residential rental property h S/L 27.5 yrs MM S/L 39 vrs MM i Nonresidential real property MM S/L Section C - Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System 20a Class life S/L b 12-year 12 yrs S/L 40-year 40 yrs. MM S/L Part IV | Summary (See instructions) 21 Listed property Enter amount from line 28 21 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. 7721. Enter here and on the appropriate lines of your return Partnerships and S corporations - see instr. 23 For assets shown above and placed in service during the current year, enter the

616251 12-21-16 LHA For Paperwork Reduction Act Notice, see separate instructions.

626

portion of the basis attributable to section 263A costs

23

Form 4562 (2016)	FARI	MLAND F	RESER	VE,	INC.						<u>87-</u>	<u>0569</u>	880	Page 2
Part V Listed Property recreation, or air		tomobiles, co	ertain oth	ner vehic	les, cer	taın aircr	aft, ce	ertain com	outers, a	nd prop				
Note: For any v	ehicle for wh						r dedu	ucting leas	e expen	se, com	plete <b>on</b>	ly 24a, 2	24b, colu	mns
(a) through (c) o							nstruc	tions for lu	mits for r	nasseno	er auton	nobiles )		
24a Do you have evidence to st						es		24b If "Y					Yes	No
(2)	(b)	(c)	1		<del>-   •</del>	(e)	<u> </u>	(f)		g)		<u> </u>		(i)
Type of property	Date placed in	Business/		(d) Cost or		sis for depre		Recovery		hod/	Depre	ciation	Ele	cted
(list vehicles first)	Service	investment use percenta		her basıs	) (50	use only		period	Сопу	ention	l dedu	iction	l	n 179 Ost
25 Special depreciation allo	wance for qu	alified listed	property	placed	ın servi	ce during	the ta	ax year an	d	T				
used more than 50% in a	a qualified bu	ısıness use								25	<u> </u>			
26 Property used more than	50% in a qu	ualified busin	ess use											
			%					ļ			L			
			%					ļ	<u> </u>		ļ			
			%]					L	l		L		l	
27 Property used 50% or le	ss in a qualif							<del></del>			, — —			
<del></del>			%						S/L·		<u> </u>		}	
			% %						S/L·		<del>                                     </del>			
28 Add amounts in column	(b) lines 25 t			and on	Jino 21			l	S/L -	100	<del> </del>			
29 Add amounts in column		•				, page 1				_28	L	29		
29 / Idd amounts in column	(), III 16 20 LI			B - Infor		on Use	of Vet	nicles				1 23	L	
Complete this section for veh	ncles used b								or related	persor	ı If vou r	orovideo	l vehicle:	3
to your employees, first answ		•												
, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,			, ,					9					
			(	a)	(	b)		(c)	((	J)	(6	=)	(f	)
<b>30</b> Total business/investment n	niles driven du	ring the	Vel	ncle	Ve	hicle		/ehicle	Veh	ıcle	Veh	iicle	Veh	icle
year (don't include commuti	ng miles)		<u></u>						<u> </u>		<u> </u>			
31 Total commuting miles d	riven during	the year					<b> </b>				<b></b>			
32 Total other personal (nor	commuting)	miles	1						}		}			
driven			<u> </u>				ļ		ļ		<u> </u>		ļ	
33 Total miles driven during	the year		1				ĺ				1			
Add lines 30 through 32		_	<u> </u>			<del></del>			ļ		<del> </del>	Γ		
34 Was the vehicle available	e for persona	ıl use	Yes	No	Yes	No_	Yes	No_	Yes	No	Yes	No	Yes	No
during off-duty hours?	mandu bu a m		ļ			<del> </del>		<del>-                                    </del>					ļ. — —	
35 Was the vehicle used pri than 5% owner or related		nore	ļ			Į	ļ						l l	
36 Is another vehicle availab		nai	<del></del>	<del>                                     </del>		<del> </del>		+						
use?	ne ioi persoi	ıaı	l	ĺ										
450	Section C -	Questions	for Empl	lovers W	ho Pro	vide Veh	icles	for Use by	/ Their F	mplove		·	L	
Answer these questions to d				_				-				en't mo	re than 5	5%
owners or related persons	· · · · · · · · · · · · · · · · ·									,				
37 Do you maintain a writter	policy state	ement that pi	rohibits a	all persor	nal use	of vehicle	es, ınç	luding con	nmuting,	by you	r		Yes	No
employees?														
38 Do you maintain a writter	n policy state	ement that p	rohibits p	ersonal	use of v	vehicles,	ехсер	t commut	ing, by y	our			1	}
employees? See the inst	ructions for	vehicles used	d by corp	orate of	ficers, c	lirectors,	or 1%	or more	owners					ļ
39 Do you treat all use of ve	-													ļ
40 Do you provide more tha	n five vehicle	es to your en	nployees	, obtaın ı	nforma	tion from	your e	employees	s about					
the use of the vehicles, a													ļ	<b>├</b>
41 Do you meet the requirer														<u> </u>
Note: If your answer to 3	7, 38, 39, 40	), or 41 is "Ye	es," don'	t comple	te Sect	ion B for	the co	overed vel	nicles					
Part VI Amortization			(b)	Ι ———	<u>/a\</u>			(d)		(0)			(f)	
(a) Description of o	costs	Date	(b) e amortization	}	(c) Amortiza	ble	-	(d) Code	1	(e) Amortiza	ton	Ai	nortization or this year	
40 Amortization of coats the	t heave du	ing your 201	begins 6 tax va	l	amoun	τ		section		period or pei	centage	fc	и uns year	
42 Amortization of costs tha	r negiris aur	ing your 201	o iax yea	ai.										
			<del></del>	<del> </del>			+	<del></del> -			-+			
43 Amortization of costs tha	t hegan hef		6 tay ves	l							43		177	228
44 Total. Add amounts in co	-	-	-		renort						44			228
616252 12-21-16			2.10101									F	orm <b>456</b> :	

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on return

# **Depreciation and Amortization** (Including Information on Listed Property)

Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Business or activity to which this form relates

OMB No 1545-0172 3

Attachment Sequence No 179 Identifying number

FARMLAND RESERVE, INC.				ON Leas		87-0569880
Part I Election To Expense Certain Property Under Section	179 Note: If you	have any list	ed property,	complete Part	V before y	
1 Maximum amount (see instructions)					1	500000.
2 Total cost of section 179 property placed in service (se	•				2	
3 Threshold cost of section 179 property before reduction	on in limitation				3	2010000.
4 Reduction in limitation Subtract line 3 from line 2 If ze	ero or less, enter	-0-			4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, en	ter -0- If married filing	separately, see	nstructions		5	
6 (a) Description of property		(b) Cost (busine	ss use only)	(c) Elected	cost	Ti control of the con
						Ti.
7 Listed property Enter the amount from line 29			7		i	
8 Total elected cost of section 179 property. Add amoun	nts in column (c)	lines 6 and 1	7		8	 
9 Tentative deduction Enter the smaller of line 5 or line	8			•	9	
10 Carryover of disallowed deduction from line 13 of your	2015 Form 456	2			10	
11 Business income limitation. Enter the smaller of busine	ess income (not l	ess than zero	o) or line 5		11	
12 Section 179 expense deduction Add lines 9 and 10, b	ut don't enter m	ore than line	11		12	
13 Carryover of disallowed deduction to 2017 Add lines 9	and 10, less lin	e 12	▶ 13			
Note: Don't use Part II or Part III below for listed property.	Instead, use Pa	rt V.				
Part II Special Depreciation Allowance and Other	Depreciation (I	Oon't include	listed proper	ty.)		
14 Special depreciation allowance for qualified property (c	other than listed	property) pla	ced in servic	e during	) )	
the tax year					14	
15 Property subject to section 168(f)(1) election					15	
16 Other depreciation (including ACRS)					16	
Part III MACRS Depreciation (Don't include listed p	roperty ) (See in	structions)				
	Sec	tion A				
17 MACRS deductions for assets placed in service in tax	years beginning	before 2016			17	4589.
18 If you are electing to group any assets placed in service during the tax ye	or into one or more a				7	
10 if you are electing to group any assets placed in service during the tax ye	ar into one or more g	eneral asset acco	unts, check here_		<u>」                                    </u>	
Section B - Assets Placed in Serv		-		neral Deprecia	tion Syste	em
		6 Tax Year U		neral Deprecia	tion Syste	em (g) Depreciation deduction
Section B - Assets Placed in Serv  (a) Classification of property  (b) Month and year placed	(c) Basis for (business/inv	6 Tax Year U	sing the Ger			
Section B - Assets Placed in Serv  (a) Classification of property  (b) Month and year placed in service	(c) Basis for (business/inv	6 Tax Year U	sing the Ger			
Section B - Assets Placed in Serv  (a) Classification of property (b) Month and year placed in service  19a 3-year property	(c) Basis for (business/inv	6 Tax Year U	sing the Ger			
Section B - Assets Placed in Serv  (a) Classification of property  (b) Month and year placed in service  19a 3-year property  b 5-year property	(c) Basis for (business/inv	6 Tax Year U	sing the Ger			
Section B - Assets Placed in Serv  (a) Classification of property  (b) Month and year placed in service  19a 3-year property  b 5-year property  c 7-year property	(c) Basis for (business/inv	6 Tax Year U	sing the Ger			
Section B - Assets Placed in Serv  (a) Classification of property  (b) Month and year placed in service  19a 3-year property  b 5-year property  c 7-year property  d 10-year property	(c) Basis for (business/inv	6 Tax Year U	sing the Ger			
Section B - Assets Placed in Serv  (a) Classification of property  19a 3-year property  b 5-year property  c 7-year property  d 10-year property  e 15-year property	(c) Basis for (business/inv	6 Tax Year U	sing the Ger			
Section B - Assets Placed in Serv  (a) Classification of property  (b) Month and year placed in service  19a 3-year property  b 5-year property  c 7-year property  d 10-year property  e 15-year property  f 20-year property  g 25-year property	(c) Basis for (business/inv	6 Tax Year U	sing the Ger (d) Recovery period		(f) Method	
Section B - Assets Placed in Serv  (a) Classification of property  (b) Month and year placed in service  19a 3-year property  b 5-year property  c 7-year property  d 10-year property  e 15-year property  f 20-year property	(c) Basis for (business/inv	6 Tax Year U	sing the Ger  (d) Recovery period  25 yrs.  27 5 yrs	(e) Convention	(f) Method	
Section B - Assets Placed in Serv  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property h Residential rental property /	(c) Basis for (business/inv	6 Tax Year U	25 yrs. 27 5 yrs 27 5 yrs	(e) Convention	(f) Method S/L S/L	
Section B - Assets Placed in Serv  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property h Residential rental property	(c) Basis for (business/inv	6 Tax Year U	sing the Ger  (d) Recovery period  25 yrs.  27 5 yrs	(e) Convention  MM  MM  MM	S/L S/L S/L S/L	
Section B - Assets Placed in Serv  (a) Classification of property  19a 3-year property  b 5-year property  c 7-year property  d 10-year property  e 15-year property  f 20-year property  g 25-year property  h Residential rental property  i Nonresidential real property	(c) Basis for a (business/inv only - see in	6 Tax Year U depreciation estment use structions)	25 yrs. 27 5 yrs 39 yrs	(e) Convention  MM  MM  MM  MM	S/L S/L S/L S/L S/L S/L	(g) Depreciation deduction
Section B - Assets Placed in Serve  (a) Classification of property  19a 3-year property  b 5-year property  c 7-year property  d 10-year property  e 15-year property  f 20-year property  g 25-year property  h Residential rental property  i Nonresidential real property  Section C - Assets Placed in Service	(c) Basis for a (business/inv only - see in	6 Tax Year U depreciation estment use structions)	25 yrs. 27 5 yrs 39 yrs	(e) Convention  MM  MM  MM  MM	S/L S/L S/L S/L S/L S/L S/L	(g) Depreciation deduction
Section B - Assets Placed in Service  (a) Classification of property  (b) Month and year placed in service  19a 3-year property  b 5-year property  c 7-year property  d 10-year property  e 15-year property  f 20-year property  g 25-year property  h Residential rental property  i Nonresidential real property  Section C - Assets Placed in Service	(c) Basis for a (business/inv only - see in	6 Tax Year U depreciation estment use structions)	25 yrs. 27 5 yrs 27 5 yrs 27 5 yrs 39 yrs	(e) Convention  MM  MM  MM  MM	S/L S/L S/L S/L S/L S/L S/L S/L	(g) Depreciation deduction
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Section B - Assets Placed in Service  (a) Classification of property  (b) Month and year placed in service  19a 3-year property  b 5-year property  c 7-year property  d 10-year property  e 15-year property  f 20-year property  g 25-year property  h Residential rental property  i Nonresidential real property  Section C - Assets Placed in Service  20a Class life  b 12-year  c 40-year /  Part IV Summary (See instructions)	(c) Basis for a (business/inv only - see in	6 Tax Year U depreciation estment use structions)	25 yrs. 27 5 yrs 27 5 yrs 39 yrs ing the Alter	(e) Convention  MM  MM  MM  MM  MM  MM  MM  native Deprec	S/L	(g) Depreciation deduction
Section B - Assets Placed in Service  (a) Classification of property  (b) Month and year placed in service  19a 3-year property  b 5-year property  c 7-year property  d 10-year property  e 15-year property  f 20-year property  g 25-year property  h Residential rental property  i Nonresidential real property  / Section C - Assets Placed in Service  20a Class life  b 12-year  c 40-year  / Part IV Summary (See instructions)	(c) Basis for a (business/inv only - see in	5 Tax Year U	25 yrs. 27 5 yrs 27 5 yrs 39 yrs ing the Alter 12 yrs 40 yrs	(e) Convention  MM  MM  MM  MM  MM  MM  MM  native Deprec	S/L S/L S/L S/L S/L S/L S/L S/L S/L S/L	(g) Depreciation deduction
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616251 12-21-16 LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2016)

616252 12-21-16

Form 4562 (2016)

44

44 Total. Add amounts in column (f) See the instructions for where to report

Name(s) shown on return

Department of the Treasury Internal Revenue Service (99)

# **Depreciation and Amortization** (Including Information on Listed Property)

Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562. Business or activity to which this form relates

C-

2

OMB No 1545-0172

Attachment Sequence No 179

FARMLAND RESERVE, INC	•		IL	NAUV	00			87-0569880
Part I Election To Expense Certain Prope	rty Under Section 1	<b>79 Note</b> : If yo	u have any li	sted pro	perty,	complete Par	t V before	you complete Part I
1 Maximum amount (see instructions)							1	500000.
2 Total cost of section 179 property place	ed in service (see	instructions)					2	
3 Threshold cost of section 179 property	before reduction	ın lımıtatıon					3	2010000.
4 Reduction in limitation Subtract line 3	from line 2. If zero	or less, ente	er -O-				4	
5 Dollar limitation for tax year Subtract line 4 from lin	e 1 If zero or less, enter	-0- If married fil	ng separately, se	e instruction	ns.		5	
6 (a) Description of pr	operty		(b) Cost (busi	ness use on	ly)	(c) Electe	ed cost	]
								j
								]
	<u></u>							<u> </u>
7 Listed property Enter the amount from	n line 29				7			<u> </u>
8 Total elected cost of section 179 proper	erty Add amounts	s in column (d	c), lines 6 and	17			8	
9 Tentative deduction. Enter the smaller	of line 5 or line 8						9	
10 Carryover of disallowed deduction from	n line 13 of your 2	015 Form 45	62				10	
11 Business income limitation. Enter the s	maller of business	s income (no	t less than ze	ro) or line	e 5		11	<u></u>
12 Section 179 expense deduction. Add I	ines 9 and 10, but	don't enter	more than lın	e 11				<u></u>
13 Carryover of disallowed deduction to 2	017 Add lines 9 a	and 10, less I	ine 12	<b>•</b>	13			
Note: Don't use Part II or Part III below for	listed property in	istead, use F	art V.					
Part II Special Depreciation Allows	nce and Other D	epreciation	(Don't includ	le listed j	oroper	ty. <b>)</b>		<del>, </del>
14 Special depreciation allowance for qua	ılıfıed property (otl	ner than liste	d property) p	laced in	service	e during		
the tax year							14	
15 Property subject to section 168(f)(1) el	ection						15	
16 Other depreciation (including ACRS)							16	<u> </u>
Part III MACRS Depreciation (Don't	include listed pro	perty ) (See	instructions)					
		Se	ection A					···
17 MACRS deductions for assets placed							1	0.000
17 MACING deductions for assets placed	ın service in tax ye	ears beginnir	ig before 201	6			17	2769.
18 If you are electing to group any assets placed in ser	-	-	•		ck here	▶ [	17	2769.
·	vice during the tax year	into one or more	general asset acc	counts, che		▶ □		
18 If you are electing to group any assets placed in ser	vice during the tax year	ce During 20 (c) Basis fo	general asset acc	Using th		eral Deprec	iation Syst	
18 If you are electing to group any assets placed in ser Section B - Assets	B Placed in Service (b) Month and year placed	ce During 20 (c) Basis fo	general asset acc 16 Tax Year r depreciation restment use	Using th	e Gen		iation Syst	tem
18 If you are electing to group any assets placed in ser  Section B - Assets  (a) Classification of property	B Placed in Service (b) Month and year placed	ce During 20 (c) Basis fo	general asset acc 16 Tax Year r depreciation restment use	Using th	e Gen		iation Syst	tem
18 If you are electing to group any assets placed in ser  Section B - Assets  (a) Classification of property  19a 3-year property	B Placed in Service (b) Month and year placed	ce During 20 (c) Basis fo	general asset acc 16 Tax Year r depreciation restment use	Using th	e Gen		iation Syst	tem
18 If you are electing to group any assets placed in ser  Section B - Assets  (a) Classification of property  19a 3-year property  b 5-year property	B Placed in Service (b) Month and year placed	ce During 20 (c) Basis fo	general asset acc 16 Tax Year r depreciation restment use	Using th	e Gen		iation Syst	tem
18 If you are electing to group any assets placed in ser  Section B - Assets  (a) Classification of property  19a 3-year property  b 5-year property  c 7-year property	B Placed in Service (b) Month and year placed	ce During 20 (c) Basis fo	general asset acc 16 Tax Year r depreciation restment use	Using th	e Gen		iation Syst	tem
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18 If you are electing to group any assets placed in ser  Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property	B Placed in Service (b) Month and year placed	ce During 20 (c) Basis fo	general asset acc 16 Tax Year r depreciation restment use	Using th	ne Gen		iation Syst	tem
18 If you are electing to group any assets placed in ser  Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property	B Placed in Service (b) Month and year placed	ce During 20 (c) Basis fo	general asset acc 16 Tax Year r depreciation restment use	counts, chec Using th (d) Re pe	ne Gen		iation Syst	tem
18 If you are electing to group any assets placed in ser  Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property	B Placed in Service (b) Month and year placed	ce During 20 (c) Basis fo	general asset acc 16 Tax Year r depreciation restment use	(d) Repe	covery riod	(e) Convention	iation Syst	tem
Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property h Residential rental property	B Placed in Service (b) Month and year placed	ce During 20 (c) Basis fo	general asset acc 16 Tax Year r depreciation restment use	counts, chec Using th (d) Re pe 25 27.5 27.5	yrs	(e) Convention	iation Syst  (f) Method  S/L  S/L	tem
18 If you are electing to group any assets placed in ser  Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property	B Placed in Service (b) Month and year placed	ce During 20 (c) Basis fo	general asset acc 16 Tax Year r depreciation restment use	counts, chec Using th (d) Re pe 25 27.5 27.5	yrs 5 yrs	(e) Convention  MM  MM	sation System (f) Method  S/L S/L S/L	tem
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Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property h Residential rental property  i Nonresidential real property	Placed in Service (b) Month and year placed in service (in service)  (b) Month and year placed in service	into one or more se During 20 (c) Basis fo (business/ii) only - see	general asset acc 16 Tax Year r depreciation ivestment use instructions)	25 27.5 39	yrs b yrs yrs.	(e) Convention  MM  MM  MM  MM	S/L S/L S/L S/L S/L S/L	(g) Depreciation deduction
Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property h Residential rental property  i Nonresidential real property Section C - Assets I	Placed in Service (b) Month and year placed in service (in service)  (b) Month and year placed in service	into one or more se During 20 (c) Basis fo (business/ii) only - see	general asset acc 16 Tax Year r depreciation ivestment use instructions)	counts, check Using the (d) Repersion of the persion of the persio	yrs byrs yrs yrs Altern	(e) Convention  MM  MM  MM  MM	S/L S/L S/L S/L S/L S/L S/L S/L	(g) Depreciation deduction
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Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property f 20-year property g 25-year property h Residential rental property i Nonresidential real property Section C - Assets I 20a Class life b 12-year	Placed in Service (b) Month and year placed in service (in service)  (b) Month and year placed in service	into one or more se During 20 (c) Basis fo (business/ii) only - see	general asset acc 16 Tax Year r depreciation ivestment use instructions)	25 27.5 29 Using the	yrs byrs yrs Altern	(e) Convention  MM  MM  MM  MM  MM  MM  native Depre	sation System (f) Method  S/L S/L S/L S/L S/L S/L S/L S/L S/L S/	(g) Depreciation deduction
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Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property h Residential rental property  i Nonresidential real property  Section C - Assets I 20a Class life b 12-year c 40-year  Part IV Summary (See instructions)	Placed in Service  (b) Month and year placed in service  (b) Month and year placed in service  /  /  /  Placed in Service	ce During 20  (c) Basis for (business/ii) only - see	general asset acc 16 Tax Year r depreciation ivestment use instructions)	25 27.5 27.5 29 Jsing the	yrs byrs yrs yrs yrs yrs yrs yrs yrs	(e) Convention  MM  MM  MM  MM  MM  MM  native Depre	S/L	(g) Depreciation deduction
Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property h Residential rental property  i Nonresidential real property  Section C - Assets I  20a Class life b 12-year c 40-year  Part IV Summary (See instructions)	Placed in Service  (b) Month and year placed in service  (b) Month and year placed in service  / / / / Placed in Service  / e 28 14 through 17, lin	ce During 20 (c) Basis for (business/ii) only - see	general asset acc 16 Tax Year r depreciation ivestment use instructions) 6 Tax Year L	25 27.5 27.5 39 Using the	yrs byrs yrs yrs yrs yrs yrs yrs yrs	(e) Convention  MM  MM  MM  MM  native Depre	S/L	(g) Depreciation deduction
Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property i Nonresidential rental property i Nonresidential real property C 20a Class life b 12-year c 40-year  Part IV Summary (See instructions) 21 Listed property Enter amount from line 22 Total. Add amounts from line 12, lines	Placed in Service  (b) Month and year placed in service  (b) Month and year placed in service  /  /  /  Placed in Service  /  28  14 through 17, lires of your return P	ce During 20  (c) Basis for (business/ii) only - see	general asset acc  16 Tax Year  r depreciation ivestment use instructions)  6 Tax Year L  O in column (and S corpora	25 27.5 27.5 39 Using the	yrs byrs yrs yrs yrs yrs yrs yrs yrs	(e) Convention  MM  MM  MM  MM  native Depre	S/L	stem  (g) Depreciation deduction
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Form 4562 (2016)	FAR	MLAND F	ESEF	RVE,	INC.	• .					<u>87-</u>	0569	880	Page 2
Part V Listed Proper		itomobiles, ce	ertain ot	her vehic	les, ce	rtain airc	raft, ce	ertain com	outers, a	nd prop	erty use	ed for en	tertaınm	ent,
recreation, or a		nich von are i	isina the	etandar	d miles	na rata (	or dedi	ictina leas	a eynen	se com	nlete or	alv 24a - 1	24h colu	ımne
(a) through (c)							or acat					y 2-a, 2		
Section A -	Depreciation	n and Other	Informa	ation (Ca	ution:	See the	ınstruc	tions for li	nits for p	passenç	ger autoi	mobiles.)		
24a Do you have evidence to s	support the bus	siness/investm	ent us <u>e</u> c	laımed?	Y	es [	No	24b If "Y	es," ıs th	e evide	nce writ	ten?	] Yes [	☐ No
(a)	(b)	(c)		(d)		(e)		(f)	(	g)	,	(h)		(i)
Type of property	Date placed in	Business/ investment	.	Cost or	l /bi	sis for depi usiness/inv		Recovery		hod/		eciation		cted on 179
(list vehicles first)	service	use percenta		ther basis	1,5	use onl		period	Conv	ention	aea	uction		ost
25 Special depreciation alle	owance for q	ualified listed	propert	y placed	ın servi	ce durin	g the t	ax year an	d d					
used more than 50% in	a qualified b	usiness use					•	,		25				
26 Property used more tha			ess use											
			%											
	<del>                                     </del>		%					<u> </u>			1			
	<del>                                     </del>		%		- +			<del> </del>			<del> </del>		ţ	
27 Property used 50% or le								<u> </u>	L					
27 1 Toperty asea 30% OF R	ss iii a quaii				$\neg$				C/I		Γ		Γ	
	<del> </del>		<u>%</u>						S/L -		<del> </del> -		1	
	1		%					<del> </del>	S/L-		<del> </del>		ł	
			%					L	S/L -	T	<del> </del>		-	
28 Add amounts in column	• • •	•				, page 1		•		28	L		<del> </del>	
29 Add amounts in column	(ı), lıne 26 E											29	L	
				B - Infor				_						
Complete this section for ve	hicles used b	oy a sole prop	prietor, p	oartner, o	r other	"more th	1an 5%	owner," o	or related	l persor	ı If you	provided	i vehicles	S
to your employees, first ans	wer the ques	tions in Secti	on C to	see ıf yoı	u meet	an exce	ption to	o completi	ng this s	ection f	or those	vehicles	3	
													,	
			1 (	(a)		(b)	}	(c)	(4	1)	(	(e)	(f	)
30 Total business/investment	miles driven di	uring the	Ve	hicle	Ve	hicle		/ehicle	Veh	ıcle	Ve	hicle	Veh	ıcle
year (don't include commu	ting miles)													
31 Total commuting miles of	driven during	the year							]					
32 Total other personal (no	-	· ·												
driven	<i>-</i>	•	ţ		ļ		1		{				ļ	
33 Total miles driven during	the vear				_									
Add lines 30 through 32			ĺ		ļ									
34 Was the vehicle availab		al ueo	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
during off-duty hours?	ic for personic	ai doc	163	140	163	140	100	110	103	140	163	110	163	
35 Was the vehicle used p	rimarily by a i	moro	<u> </u>	<del>                                     </del>		+	<del>                                     </del>				<del> </del>	<del>                                     </del>	<del>                                     </del>	
than 5% owner or relate		nore			}			ľ					]	 
	•			<del> </del>		+	<del> </del>	<del> </del>			<del>                                     </del>	+	<del> </del> -	
36 Is another vehicle availa	ble for perso	nar		ĺ	İ		1					}	]	ı
use?			<u>i</u>	l	<u> </u>		<u> </u>				<u> </u>		ــــــــــــــــــــــــــــــــــــــ	<del></del>
		- Questions		-										
Answer these questions to	determine if y	ou meet an e	xceptio	n to com	pleting	Section	B for v	ehicles us	ed by er	nployee	s who a	ren't mo	re than f	5%
owners or related persons														
37 Do you maintain a writte	en policy stat	ement that pr	ohibits	all persor	nal use	of vehic	les, ınc	luding cor	nmuting,	by you	r		Yes	No
employees?													<u> </u>	1
38 Do you maintain a writte	en policy state	ement that pi	ohibits	personal	use of	vehicles	, excep	ot commut	ing, by y	our				
employees? See the ins	tructions for	vehicles used	by cor	porate of	ficers, d	directors	s, or 1%	6 or more	owners					<u> </u>
39 Do you treat all use of ve	ehicles by en	nployees as p	ersonal	use?										\
40 Do you provide more that	_				ınforma	tion from	n vour	emplovees	about					
the use of the vehicles,							,	. ,						1
41 Do you meet the require					monetr	ation ile	e2							1
Note: If your answer to								overed vel	neles					
Part VI Amortization	37, 30, 33, 40	0,014113 10	55, <u>G</u> OH	Comple	ere oec	HOLL DIO	i the C	Overed ver	IICICS					
(a)			(b)	Τ	(c)			(d)		(e)			(f)	
Description of	costs	Date	amortization	<b>.</b>	Amortiza	able	-	Code		Amortiza	tton	Ąį	mortization or this year	
40 Amortisation ( )			begins	<u> </u>	amour	11		section		period or pe	rcentage		л uns year	
42 Amortization of costs th	at begins du	ring your 201	ο τax ye	ar:										
				<del> </del>										
				<del></del>				<del></del> -	l_		<del></del>			
43 Amortization of costs th											43			
44 Total. Add amounts in c	olumn (f) Se	e the instruct	tions for	where to	report	<u> </u>					44			
040050 40 04 40												t	orm 456	2 (2016)

### 4562

### **Depreciation and Amortization**

(Including Information on Listed Property)

Attach to your tax return.

OMB No. 1545-0172

Department of the Treasury Internal Revenue Service ▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562. Name(s) shown on return Business or activity to which this form relates Identifying number IN AMBIA LEASE #2 87-0569880 FARMLAND RESERVE, INC. Part I | Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part I 500000. 1 Maximum amount (see instructions) 2 2 Total cost of section 179 property placed in service (see instructions) 2010000. 3 Threshold cost of section 179 property before reduction in limitation 3 4 4 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-5 5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions (c) Elected cost (a) Description of property (b) Cost (business use only) 7 Listed property. Enter the amount from line 29 7 8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 9 Tentative deduction. Enter the smaller of line 5 or line 8 9 10 Carryover of disallowed deduction from line 13 of your 2015 Form 4562 10 11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 11 12 Section 179 expense deduction Add lines 9 and 10, but don't enter more than line 11 12 13 Carryover of disallowed deduction to 2017 Add lines 9 and 10, less line 12 Note: Don't use Part II or Part III below for listed property. Instead, use Part V Special Depreciation Allowance and Other Depreciation (Don't include listed property.) 14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year 14 15 Property subject to section 168(f)(1) election 15 16 Other depreciation (including ACRS) 16 MACRS Depreciation (Don't include listed property.) (See instructions) Part III Section A 7619 17 MACRS deductions for assets placed in service in tax years beginning before 2016 17 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here Section B - Assets Placed in Service During 2016 Tax Year Using the General Depreciation System (b) Month and (c) Basis for depreciation (d) Recovery (a) Classification of property year placed in service (business/investment use only - see instructions) (e) Convention (f) Method (a) Depreciation deduction 3-year property 19a 5-year property b C 7-year property d 10-year property 15-year property e f 20-year property 25-year property 25 yrs S/L g MM S/L 27 5 yrs h Residential rental property 27 5 yrs MM S/L MM S/L 39 yrs i Nonresidential real property MM S/L Section C - Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System 20a Class life S/L b 12-year 12 yrs S/L 40-year 40 yrs ММ S/L Part IV | Summary (See instructions.) 21 21 Listed property Enter amount from line 28 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21

23 For assets shown above and placed in service during the current year, enter the

portion of the basis attributable to section 263A costs

Enter here and on the appropriate lines of your return Partnerships and S corporations - see instr

22

7619.

23

Form	n 4562 (2016)	FAR	MLAND F	RESER	VE,	INC	•					<u>87-</u>	<u>0569</u>	880	Page 2
Pai	rt V Listed Proper		utomobiles, c	ertain oth	ner vehic	les, ce	ertain airc	raft, ce	ertain com	outers, a	nd prop	erty use	d for en	tertainme	ent,
	recreation, or a <b>Note:</b> For any	vehicle for w	hich vou are i	ısına the	standar	d mile	age rate	or dedu	ucting leas	e expens	se, com	plete <b>on</b>	lv 24a, 2	24b. colu	mns
	(a) through (c)	of Section A,	all of Section	B, and	Section (	C if ap	plicable.								
	<del></del>		on and Other			ution:	See the								
<u>24a</u>	Do you have evidence to s	1		ent use cl	aimed?	<u> </u>	Yes	No	24b If "Y	<u>es," is th</u>	e evidei	nce writt	.en?	_ Yes _	No
	_ (a)	(b) Date	(c) Business/	.	(d)		(e)	.e.a.at.o.a	_ (f)	(9			h)		(i) cted
	Type of property (list vehicles first)	placed in	investmen	1 I	Cost or her basis	l n-	asis for depi ousiness/inv		Recovery	Meti	hod/ ention		ciation	sectio	
	——————————————————————————————————————	service	use percenta	ge or	iici basis		use on	y)						<u>co</u>	st
	Special depreciation allo			property	placed	ın ser	/ice durin	g the t	ax year an	d		l			
	ised more than 50% in										25	<u> </u>		L	
<u> 26 F</u>	Property used more tha	n 50% ın a q	ualified busin	ess use.											
				%					ļ	\		<b>_</b>		<u> </u>	
		ļ		%										ļ. —	
				%					<u> </u>	<u> </u>		<b>.</b>		<u> </u>	
27 F	Property used 50% or le	ess in a quali	fied business	use:											
			· · · · · · · · · · · · · · · · · · ·	%					L	S/L·				<u> </u>	
	<del></del>			%					L	S/L·	<u></u>			1	
		<u> </u>		%					<u> </u>	S/L -					
28 A	Add amounts in column	(h), lines 25	through 27	Enter her	e and or	ı lıne 2	1, page 1				28	<u> </u>			
29 A	Add amounts in column	(i), line 26 E	nter here and	on line	7, page	1							29		
				Section I	B - Infor	matio	n on Use	of Vel	hicles						
Comp	plete this section for ve	hicles used l	by a sole prop	orietor, p	artner, o	r othe	r "more tl	nan 5%	owner,"	or related	persor	ı if you p	provided	d vehicles	3
to yo	ur employees, first ans	wer the ques	stions in Sect	on C to	see if you	u mee	t an exce	ption to	o completi	ng this se	ection f	or those	vehicles	3	
_		•								_					_
				(	a)		(b)	Ţ	(c)	(0	l)	(6	e)	(f	)
<b>30</b> T	otal business/investment	miles driven d	uring the	Vel	nicle	V	'ehicle	١١	/eh <u>icle</u>	Veh	cle	<u>V</u> eh	ncle	Veh	ıc <u>le</u>
y	ear ( <mark>don't</mark> ınclude commu	ting miles)									-				
31 T	otal commuting miles of	driven during	the year											1	
32 T	otal other personal (no	ncommuting	) miles												
	Iriven	······································	,							Ì					
33 T	otal miles driven during	the vear				· ·		1							
	Add lines 30 through 32											1			
	Vas the vehicle availab		al use	Yes	No	Yes	No	Yes	s No	Yes	No	Yes	No	Yes	No
	luring off-duty hours?	.o /o. po.co	u. u.o	100	1.0	100	110	+		100	110_	1.00		1	
	Vas the vehicle used p	rimarily by a	more				1	†	<del> </del>						
	han 5% owner or relate									1 1					
	s another vehicle availa	•	nal	-	<u> </u>	<del> </del>	<del></del>	+					<b></b>	<del>                                     </del>	
	_	ible for perso	ııaı									l			
u	se?	Cooties C	Overtions			<u> </u>		<u> </u>	for Hook	. The size E	·!	L	<b></b>		
<b>A n o</b> · · ·	var than a supertions to		- Questions	-	-								and me	va than (	=04
	ver these questions to o	aetermine ii )	you meet an e	exception	i to com	piering	J Section	B IOI V	enicies us	ea by en	ibioyee	s wild ai	en tino	ле тап с	)70
	ers or related persons										<b></b>				T N-
	o you maintain a writte	en policy stat	ement that p	ronibits a	ali persoi	nai use	e of verilo	ies, inc	luding cor	nmuung,	by you	ſ		Yes	<u>N</u> o
	mployees?													\	+
	o you maintain a writte		•								our				}
	mployees? See the ins					fficers,	directors	s, or 19	6 or more	owners				ļ	<del></del>
	o you treat all use of v	•												<u> </u>	<del></del>
	o you provide more the		=	•		ınform	ation fror	n your	employee	s about					[
	he use of the vehicles,														<del> </del>
	o you meet the require														
	lote: If your answer to	37, 38, 39 <u>, 4</u>	0, or 41 is "Y	es," don'	t comple	ete Se	ction B fo	r the c	overed ve	nicles					
Par	t VI Amortization		<del></del>									<del></del>			
	(a) Description of	f costs	Dat	(b) e amortization	1	(C Amorti:			(d) Code		(e) Amortiza	ation	A	(f) mortization	
				begins		amoi	unt		section		period or per		fo	or this year	
42 A	mortization of costs th	at begins du	rıng your 201	6 tax yea	ar										
	···-				<u> </u>										
					L										
<b>13</b> A	mortization of costs th	at began bet	fore your 201	6 tax yea	ar							43			
<u>14 T</u>	otal. Add amounts in o	column (f). Se	ee the instruc	<u>tions fo</u> r	where to	o repo	rt					44			
	2 12-21-16												F	orm 456	2 (2016)

OMB No 1545-0172

Department of the Treasury Internal Revenue Service (99)

► Attach to your tax return. ▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Name(s	s) shown on return		Busir	ness or activity to whi	ch this form relate	s	Identifying number	
FAF	RMLAND RESERVE, INC.		IN	AMBIA L	EASE #3		87-0569880	
Par			79 Note: If vo				V before v	
	faximum amount (see instructions)	<u>,                                    </u>			<u> </u>		1	500000.
	otal cost of section 179 property place	ed in service (see	instructions'	1			2	
	hreshold cost of section 179 property			•		•	3	2010000.
	leduction in limitation. Subtract line 3 fi			er .∩.			4	
_	ollar limitation for tax year Subtract line 4 from line		·		o instructions		5	
6	(a) Description of pro		-o- II maned III		ness use only)	(c) Elected	cost	
		· · ·						
					————			
7 1	sted property Enter the amount from	line 20		<del></del>	7			
	otal elected cost of section 179 proper		un column (	a) lines 6 and			8	
	entative deduction Enter the smaller	=	in column (c	J, illes 6 and	<i></i>		9	
			015 Form 45					
	carryover of disallowed deduction from	-			era) ar lina E		10	
	usiness income limitation. Enter the sn		•		•		11	<del></del>
	ection 179 expense deduction Add lin	•						<del> </del>
	arryover of disallowed deduction to 20 point use Part II or Part III below for II				▶ 13			
Par	- 51				de heted avecant			
	pecial depreciation allowance for quali	nea property (otr	ner tnan iiste	a property) p	olaced in service	auring		
	ne tax year						14	
	roperty subject to section 168(f)(1) elec	ction				-	15	<del></del>
16 C	ther depreciation (including ACRS)				· · · · · · · · · · · · · · · · · · ·	<del></del>	16	
Fai	t III MACRS Depreciation (Don't	nciuae listea pro	·		)		<del></del>	_ <del></del>
				ection A				4740
	IACRS deductions for assets placed in	•	•	•		<u> </u>	_   <u>17  </u>	4740.
18 if	you are electing to group any assets placed in servi					<u> </u>	4: 0:4-	<u>.</u>
	Section B - Assets	(b) Month and		r depreciation	T	erai Deprecia	tion Syste	em
	(a) Classification of property	year placed in service	(business/ii	nvestment use instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<u>19a</u>	3-year property							
<u>b</u>	5-year property							
_c	7-year property		···					
d	10-year property							
_е	15-year property							
f	20-year property							
_g	25-year property				25 yrs		S/L	<u></u>
	Desidential model and a second	/			27 5 yrs	MM	S/L	
h	Residential rental property				27.5 yrs	MM	S/L	
		/			39 yrs	MM	S/L	
i	Nonresidential real property	/				MM	S/L	
	Section C - Assets P	aced in Service	During 201	6 Tax Year U	Jsing the Altern	native Depre	iation Sys	tem
20a	Class life						S/L_	
b	12-year	1			12 yrs.		S/L	
C	40-year	/			40 yrs	MM	S/L	
Par	t IV Summary (See instructions)			·				
21 L	sted property Enter amount from line	28					21	<del></del>
	otal. Add amounts from line 12, lines 1		es 19 and 2	0 in column (	g), and line 21			
	nter here and on the appropriate lines	=		-	-	r	22	4740.
	or assets shown above and placed in	=	-	-				
	ortion of the basis attributable to secti	-	, o.	,	23			
	12-21-16 LHA For Paperwork Reduc		, see separa	te instruction				Form <b>4562</b> (2016)

616251 12-21-16 LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2016)	FARI	MLAND I	RESEF	₹VE,	INC	•					<u>87-</u>	<u>0569</u>	880	Page 2
	operty (Include au	itomobiles, c	ertaın ot	her vehic	cles, ce	ertain air	craft, ce	ertain com	puters,	and prop	erty use	d for en	tertainme	ent,
	n, or amusement ) r any vehicle for wh	nich vou are i	usina the	e standar	rd mile:	age rate	or dedi	icting leas	e exper	se. com	plete on	lv 24a 2	24b colu	mns
	h (c) of Section A,													
Section	on A - Depreciatio	n and Other	Informa	ation (Ca	aution:	See the	ınstruc	tions for li	mits for	passeng	ger autor	nobiles.)		
24a Do you have eviden	ce to support the bus	siness/investm	ent use c	laimed?	<u> </u>	Yes	No	24b If "Y	es," ıs t	he evide	nce writt	en?	Yes [	No
(a)	(b)	(c)	,	(d)		(е		(f)	}	(g)	) (	h)		(i)
Type of property	Date placed in	Business, investmen	+ 1	Cost or	I /h	asıs for de <sub>l</sub> ousıness/ın		Recovery		thod/		ciation		cted in 179
(list vehicles first)	service	use percenta		ther basis		use o		period	Con	vention ————	dedi	uction		ost
25 Special depreciation	on allowance for qu	ualified listed	propert	y placed	ın serv	nce duri	ng the t	ax year an	d		}			
used more than 50	0% in a qualified bu	usiness use					-	-		25			_	
26 Property used mo	re than 50% ın a qı	ualified busir	ness use											
			%											
			%					<u> </u>						
			%											
27 Property used 50%	6 or less in a qualit				— I			·	L		<u> </u>			
<u> </u>	5 51 1000 iii u quaiii		%						S/L ·		T -		<del>_</del>	
	<del></del>		%						S/L·		<del> </del>			
			%		-				S/L -					
28 Add amounts in co	olumn (b) lissa OF		<del></del>			1		<u> </u>	3/L ·	T 00	<del>                                     </del>			
		J				i, page	1			_28_	<u> </u>	T 00		
29 Add amounts in co	olumn (I), line 26 Ei											29		
			Section											
Complete this section		•						-		•				3
to your employees, firs	t answer the ques	tions in Sect	ion C to	see if yo	u meet	an exce	eption to	o completi	ng this s	section f	or those	vehicles	5	
						<del></del>					,	<del> </del>		
			(	(a)	1	(b)		(c)	(	d)	(	e)	(f	)
30 Total business/invest	tment miles driven di	ırıng the	Ve	<u>hicle</u>	V	<u>ehicle</u>	_ \	/ehicle	Ve	hicle	Vel	ncle	Veh	ıcle
year ( <b>don't</b> include co	ommuting miles)				<b>↓</b>				<b> </b>		<u> </u>			
31 Total commuting n	niles driven during	the year			Ļ									
32 Total other person	al (noncommuting)	) miles			ŀ				1		1			
driven											<u> </u>			
33 Total miles driven	during the year													
Add lines 30 throu	gh 32				<b> </b>		-		ļ					_
34 Was the vehicle av	- /ailable for persona	al use	Yes	No	Yes	No	Yes	No No	Yes	No	Yes	No	Yes	No
during off-duty hor	urs?													
35 Was the vehicle us	sed primarily by a r	nore												
than 5% owner or	. , ,		}		]		]	Ì	Ì	]		}		
36 Is another vehicle	•	nal			<u> </u>	<b>-</b>	_		<b>-</b>	<del> </del>	† —			
use?	available for person	· iai			ļ				f	]	i	}		
	Section C	Overtions	for From	Lavora V	Vha De			for Hook	. The size	<u> </u>		L— -	L	
Annuar those augstran		- Questions											ra than E	=0/
Answer these question	•	ou meet an e	exceptio	n to com	pieting	Section	Btorv	enicies us	ea by e	mpioyee	s wno ai	ren't mo	re man s	170
owners or related pers								<del></del>	<del></del>	<del></del>			1	τ
37 Do you maintain a	written policy state	ement that p	rohibits	all perso	nai use	of vehi	cles, inc	luding con	nmuting	ı, by you	ır		Yes	No
employees?				_										<del>                                     </del>
38 Do you maintain a							-			your				
employees? See th	ne instructions for	vehicles use	d by cor	porate of	fficers,	director	s, or 19	6 or more	owners				<b></b>	<b>-</b>
39 Do you treat all use	e of vehicles by em	nployees as p	personal	use?										ļ
<b>40</b> Do you provide mo	ore than five vehicle	es to your er	nployees	s, obtain	ınforma	ation fro	m your	employees	s about					
the use of the veh	cles, and retain the	e information	receive	d?										<del> </del>
41 Do you meet the re	equirements conce	erning qualific	ed auton	nobile de	monst	ration us	se?						L	<u> </u>
Note: If your answ	er to 37, 38, 39, 40	0, or 41 is <u>"</u> Y	es," don	't comple	ete Sec	ction B f	or the c	overed vet	ncles					
Part VI Amortizat	ion													
	(a)		(b)		(c)			(d)		(e)			(f)	
Descri	ption of costs	Dat	e amortization begins	'[	Amortiz amou	able int		Code section	1	Amortiza period or pe		Ar fo	nortization r this year	
42 Amortization of co	sts that begins dui	ring your 201	<del></del>	ar.										
				T -					T					
							$\neg +$	<del></del>	-+					
43 Amortization of co	ets that hegan hof	ore vour 201	6 tay yo	 ar	• -						43			
	=	-	-		o rono-	+					44			
44 Total. Add amount	is in column (i). Se	e me mstruc	HOUS TOP	witere to	o rebor	<u>.                                    </u>					<del></del>		0rm 4564	0 (2016)

► Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

C-

OMB No 1545-0172

identifying number

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Business or activity to which this form relates

Attachment Sequence No 179

FARMLAND RESERVE, INC.							2 87-0569880
Part   Election To Expense Certain Propert	y Under Section 1	79 Note: If yo	ou have any lis	sted property	, complete Pai	t V before y	
<ol> <li>Maximum amount (see instructions)</li> </ol>			-			1	500000.
2 Total cost of section 179 property place	•	-	)			2_	
3 Threshold cost of section 179 property I						3	2010000.
4 Reduction in limitation. Subtract line 3 fr	om line 2 If zero	or less, ente	er -0-			4	
5 Dollar limitation for tax year Subtract line 4 from line	1 If zero or less, enter	-0- If married file	ing separately, see	instructions		5	
6 (a) Description of prop	perty		(b) Cost (busin	ess use only)	(c) Electe	ed cost	
							•
7 Listed property Enter the amount from I				7		<del></del> -	
8 Total elected cost of section 179 proper		s in column (d	c), lines 6 and	7		8	
9 Tentative deduction Enter the smaller of						9	
10 Carryover of disallowed deduction from	•					10	
11 Business income limitation Enter the sm		•		•		11	<u> </u>
12 Section 179 expense deduction Add lin						12	
13 Carryover of disallowed deduction to 20				▶ 13			
Note: Don't use Part II or Part III below for III  Part II Special Depreciation Allowan					<u> </u>	<del></del>	
			•				
14 Special depreciation allowance for qualit	fied property (ot	ner than liste	d property) pl	aced in service	ce during		
the tax year			•			14	
15 Property subject to section 168(f)(1) elec	ction					15	
Part III MACRS Depreciation (Don't III	anti ida katad aya	nady VCaa				16	<u> </u>
Part III MACRS Depreciation (Don't	nciude listed pro		ection A				
	<del></del>					— T	2102
17 MACRS deductions for assets placed in	-	•	•		▶ □	17	3103.
18 If you are electing to group any assets placed in service Section B - Assets F						iation Syste	
Section B - Assets P	(b) Month and		r depreciation	T		lation Systi	GIII
(a) Classification of property	year placed in service		nvestment use instructions)	(d) Recovery period	(e) Convention	n (f) Method	(g) Depreciation deduction
19a 3-year property							
<b>b</b> 5-year property							
c 7-year property				1			
d 10-year property							
e 15-year property			29850.	15 yrs	s MQ	150DB	223.
f 20-year property							
g 25-year property				25 yrs		S/L	
	/			27 5 yrs	MM	S/L	
h Residential rental property	/			27 5 yrs	MM	S/L	
	/			39 yrs	MM	S/L	,
i Nonresidential real property	/				MM	S/L	
Section C - Assets PI	aced in Service	During 201	6 Tax Year U	sing the Alte	rnative Depre	ciation Sys	stem
20a Class life						S/L	
b 12-year				12 yrs		S/L	
c 40-year				40 yrs.	MM	S/L_	<u></u>
Part IV Summary (See instructions)	·						
21 Listed property Enter amount from line	28					21	
22 Total. Add amounts from line 12, lines 1	4 through 17, lin	nes 19 and 20	0 ın column (g	), and line 21			1
Enter here and on the appropriate lines	of your return P	artnerships a	and S corpora	tions - <u>see ins</u>	str	22_	3326.
23 For assets shown above and placed in s							
portion of the basis attributable to section	on 263A costs			23			L
616251 12-21-16 LHA For Paperwork Reduc	tion Act Notice	. see separa	ate instruction	ns.			Form <b>4562</b> (2016)

616251 12-21-16 LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2016)	FAR	MLAND F	RESER	RVE,	INC	•					87-	0569	880	Page 2
Part V Listed Proper			ertain ot	her vehic	cles, ce	ertain air	craft, ce	ertaın com	puters, a	nd prop	erty use	d for en	tertainm	ent,
recreation, or a	,		ising the	e standai	rd mile	age rate	or dedi	icting leas	e expens	se com	olete on	lv 24a 3	24h coli	ımne
(a) through (c)														
Section A -	Depreciation	on and Other	Informa	ation (Ca	aution:	See the	instruc	tions for li	mits for p	asseng	ger auton	nobiles)		<del> </del>
24a Do you have evidence to s	support the bu	siness/investm	ent use c	laimed?		Yes	No	24b If "Y	es," is th	e evide	nce writt	en?	Yes	No
(a)	(b) Date	(c)	j	(d)		(e	•	(f)		g)		h)		(i)
Type of property (list vehicles first)	placed in	Business/		Cost or	1 0-	asıs for dej business/in		Recovery		hod/		ciation iction		cted on 179
(list vehicles list)	service	use percenta	ge O	ther basis		use o	nly)	period	Conve	ention 	ueut			ost
25 Special depreciation allo	owance for q	jualified listed	propert	y placed	ın serv	/ice duri	ng the t	ax year an	d					
used more than 50% in	a qualified b	usiness use								25	Ĺ			
26 Property used more tha	n 50% ın a q	ualified busin	ess use											
			%											
			%											
			%											
27 Property used 50% or le	ess in a quali	ified business	use											
	<u> </u>		%						S/L -					
			%						S/L -				}	
			%						S/L -					
28 Add amounts in column	(h), lines 25	through 27 E	nter he	re and or	n line 2	1, page	1			28				
29 Add amounts in column												29		
			Section	B - Infor	rmatio	n on Us	e of Vel	nicles						
Complete this section for ve	hicles used	by a sole prop	orietor, p	oartner, c	or othe	r "more t	than 5%	owner," o	or related	persor	ı lf you p	orovideo	l vehicle:	s
to your employees, first ans										•				
	•			,			•	•	J					
			Τ - ,	(a)		(b)		(c)	(0	1)	(6	 ∋)	(1	
30 Total business/investment	miles driven d	uring the	1	hicle	1	'ehicle	Ι .	/ehicle	Veh		Veh	•	Veh	
year (don't include commu		3												
31 Total commuting miles of	,	the vear			1				† <del></del>				ļ — —	
32 Total other personal (no	_				1		<u> </u>							
driven		,, ,,,,,,	1				ł		}				}	
33 Total miles driven during	the vear				<del>                                     </del>				<del></del> -					
Add lines 30 through 32	•		}						Ī					
34 Was the vehicle available		aluse	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
during off-duty hours?	o to porcon	u. 400	1.00	1.0		110	1	1.0	100		100	140	100	
35 Was the vehicle used pr	rmarily by a	more	<u> </u>	<u> </u>	<del>                                     </del>			$\top$						
than 5% owner or relate		,,,,,,,	ļ		1		1		}			l		
36 Is another vehicle availa	•	nal	<u> </u>	<del>                                     </del>	<del>                                     </del>		-	+			<b>†</b>			
use?	bic for perso	ла					ļ				(	1		
	Section C	- Questions	for Emn	Jovers V	Mho Dr	ovido V	obiolog	for Uso b	Thoir E	mplow			<del></del>	
Answer these questions to d		- Questions:										on't mo	ro than i	504
owners or related persons	aetennine ir y	you meet an e	xcepuo	II to com	ibienii6	J Section	1 D 101 V	enicies us	ed by en	ibioyee	S WIIO al	entino	ne man.	J/0
37 Do you maintain a writte	n policy stat	omont that n	obibito	oll porco	noluce	of vobu	oloo ino	luding oor	amutuna	byyou			Vos	No
	in policy stat	ement that p	UHIDILS	aii perso	nai use	or vern	cies, inc	adding cor	minuting,	by you	'		Yes	No
employees?			. مدعا عام										}	<del> </del>
38 Do you maintain a writte										our			į	ļ
employees? See the ins			-		mcers,	director	S, Or 1%	o or more	owners					+
39 Do you treat all use of ve	•				_							•		<del></del>
40 Do you provide more that					intorm	ation tro	m your	employees	about				- {	ļ
the use of the vehicles,							_						<u> </u>	<del> </del> -
41 Do you meet the require									_				}	ــــــــــــــــــــــــــــــــــــــ
Note: If your answer to :	37, 38, 39, 4	0, or 41 is "Ye	es," don	't comple	ete Sec	ction B f	or the c	overed vel	nicles.					
Part VI Amortization			(h)	Τ	(6)			(4)	τ	(0)			(4)	
(a) Description of	costs	Date	(b) amortization		(C) Amortiz	able		(d) Code		(e) Amortiza	ition	Ąı	(f) mortization	
			begins	<u> </u>	amou	int		section		enod or per		fc	or this year	
42 Amortization of costs th	at begins du	ring your 201	b τax ye	ar			1	<del></del>	<del></del>					
			<u> </u>	<del> </del>										
			<del></del>	<u> </u>							<del>  </del> -			
43 Amortization of costs the	-	=	•								43			
44 Total. Add amounts in c	olumn (f) Se	e the instruc	ions for	where to	o repor	<u>t</u>					44			
816252 12-21-16												F	orm 456	<i>212</i> 0161

➤ Attach to your tax return.

Business or activity to which this form relates

OMB No 1545-0172

identifying number

5

C-

Sequence No 179

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

FAI	RMLAND RESERVE, INC			IN	CLARKS	HILL LE	EASE #3	87-0569880
_	rt I   Election To Expense Certain Prope		79 Note: If yo					
	Maximum amount (see instructions)	,	, <u>, , , , , , , , , , , , , , , , , , </u>		p p y	,	1	500000.
	Total cost of section 179 property place	ed in service (see	instructions				2	
	Threshold cost of section 179 property	· · · · · · · · · · · · · · · · · · ·		-			3	2010000.
	Reduction in limitation Subtract line 3						4	
_	Ollar limitation for tax year Subtract line 4 from lin		•		metrications		5	
6	(a) Description of p		-0- ir married in	(b) Cost (busine		(c) Electe	d cost	
7	Listed property Enter the amount from	n line 29		<u> </u>	7			
	otal elected cost of section 179 prop		un column (	c) lines 6 and			8	
	entative deduction Enter the smaller	-	, 111 00.011111 (	o), ii 100 0 a 1a	•		9	
	Carryover of disallowed deduction from		015 Form 45	662			10	
	Business income limitation. Enter the s	,			o) or line 5		11	<del></del>
	Section 179 expense deduction Add I		•		•		12	
	Carryover of disallowed deduction to 2	•			▶ 13			
	: Don't use Part II or Part III below for							
	rt II Special Depreciation Allows				e listed prope	ertv.)		<del></del>
	Special depreciation allowance for qua			·			_1 _1	
	he tax year	amod proporty (ot.	ior triair note	a property, pr	2004 111 001 41	oc damig	14	
	Property subject to section 168(f)(1) el	ection					15	
	Other depreciation (including ACRS)	CCHON		•			16	
	rt III MACRS Depreciation (Don't	t include listed pro	perty.) (See	instructions )			101	
				ection A				
17 N	MACRS deductions for assets placed	in service in tax ve	ears beginning	ng before 2016	3		17	2221.
	you are electing to group any assets placed in ser	_	_	_		. ▶ [	¬   <del>''-</del> -	
10 "	Section B - Assets						⊒⊥ ation Svste	m
	(a) Classification of property	(b) Month and year placed in service	(c) Basis fo (business/i	or depreciation nvestment use instructions)	(d) Recovery period		1	(g) Depreciation deduction
19a	3-year property							
b	5-year property	7						
C	7-year property	7	<u> </u>				<del>                                     </del>	
d	10-year property	7				<u> </u>		<del></del>
e	15-year property			29850.	15 yr	s MQ	150DB	160.
f	20-year property						1	
g	25-year property				25 yrs		S/L	
		,			27.5 yrs	MM	S/L	
h	Residential rental property	/			27 5 yrs	MM	S/L	
		<del>',</del>			39 yrs	MM	S/L	
i	Nonresidential real property	,			03 713	MM	S/L	
	Section C - Assets	Placed in Service	During 201	6 Tax Year Us	sing the Alte			tem
20a	Class life						S/L	
b	12-year	-	<del></del>		12 yrs		S/L	
	40-year				40 yrs	ММ	S/L	
$\overline{}$	t IV Summary (See instructions.)				10 9.0		1. 9/1	
	usted property. Enter amount from lin	0.29		<del></del>	<del></del>		21	
	otal. Add amounts from line 12, lines		ee 10 and 0	O in column (a)	) and line Of		21	
		-		,			22	2381.
	nter here and on the appropriate line or assets shown above and placed in				10119 - 266 [1]	ou		
	ortion of the basis attributable to sec		o current yea	ar, Griler life	23			
	1 12-21-16 LHA For Paperwork Redu		SAA SANST	ate instruction				Form <b>4562</b> (2016)

Form 4562 (2016)	FAR	MLAND F	RESER	VE,	INC	<u> </u>					<u>87-</u>	0569	880	Page 2
	<b>Property</b> (Include a on, or amusement )		ertaın oti	her vehic	les, ce	rtaın aır	craft, ce	ertain com	puters, a	nd prop	erty use	ed for er	itertainm	ent,
	or any vehicle for w		usina the	standar	d milea	age rate	or dedu	ucting leas	e expen	se. com	plete on	ılv 24a. :	24b. colu	ımns
	gh (c) of Section A													
Secti	on A - Depreciation	on and Other	Informa	ation (Ca	ution:	See the	ınstruc	tions for li	mits for p	passeng	er autor	mobiles.	)	
24a Do you have evide	nce to support the bu	siness/investm	ent use cl	aimed?	<u> </u>	Yes [	No	24b If "Y	es," is th	e evide	nce writ	ten?	Yes	No
(a)	(b)	(c)		(d)		(e	)	(f)	(	g)		(h)		(i)
Type of property	Date placed in	Business/ investmen	+ I	Cost or	ا ا	asis for de usiness/in		Recovery		hod/		eciation		cted
(list vehicles first)	service	use percenta		ther basis	1,6	use of		period	Conv	ention	ded	uction	1	on 179 Ost
25 Special depreciat	on allowance for o	ualified listed	property	v placed	ın serv	ice duri	ng the t	ax vear an	d					
	60% in a qualified b		proport.	piacoa	00. 0	100 0011	ig trio t	an your an	<b>-</b>	25	1		}	
26 Property used mo			ASS 118A			<del></del>					<del></del>		L	
20 Troporty docume	70 111011 0070 111 0 0	<del></del>						Γ	<del></del>					
	<del></del>		%					-			<del> </del>		<del> </del>	
	<del>-  </del>		%					ļ			<del> </del>			
		·	%					l	L		L		<u> </u>	
27 Property used 50 <sup>th</sup>	% or less in a qual	ified business	use.								. —		τ —	
	_	<del> </del>	<u>%  </u>						S/L·					
		,	%					<b></b>	S/L-		ļ		1	
		ļ	%					L	S/L -				_	
28 Add amounts in c	olumn (h), lines 25	through 27 E	nter her	e and on	line 2	1, page	1			28				
29 Add amounts in c	olumn (i), line 26. E	nter here and	on line	7, page 1	1							29		
			Section	B - Infor	mation	n on Us	e of Vel	icles						
Complete this section	for vehicles used	bv a sole proi	orietor, c	artner. o	r other	"more f	han 5%	owner."	or related	l person	. If vou	provided	d vehicle:	s
to your employees, fir								•		•	•	•		_
,	or anomor the quot	3.10110 III 0001.	V. O . O	. ,		an 07.0	paona	, completi		001.011	51 111000	***************************************		
				(a)	1	(b)	T	(c)	10	d)	,	e)	(1	
30 Total business/inves	stmant milae drivan d	uring the		hicle			١,	/ehicle	Veh	•	. ·	hicle	Veh	
		uring the	Ve	ilicie	V V	ehicle	- ·	enicie	- veii	icie		iicie	Veil	ICIE
year (don't include o	. ,		ļ						<del> </del> -		<del> </del>		<del> </del>	
31 Total commuting	_	-			<del> </del>		<del>-</del>						ļ	
32 Total other persor	nal (noncommuting	j) miles	1		l .		1		<b>\</b>		1			
drıven													ļ	
33 Total miles driven	during the year						ĺ							
Add lines 30 throu	ugh 32		L								L		L	
34 Was the vehicle a	vailable for person	al use	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
during off-duty ha	ours?													
35 Was the vehicle u	sed primarily by a	more							T 1					
than 5% owner or	, , ,		1	]	Ì	Ì	1		i 1		]		]	
36 Is another vehicle	•	anal	<del></del>	<del></del>		+			<del>   </del>		<del> </del> -	<del>                                     </del>	<del>                                     </del>	
	avaliable for perso	mai		1					i i					
use?			<del></del>			<del></del>	<del></del>				L	L	L	
		- Questions												
Answer these questio		you meet an e	exceptioi	n to com	pleting	Section	B for v	ehicles us	ed by en	nployee	s who a	ren't mo	ore than t	5%
owners or related pers														
37 Do you maintain a	ı written policy stat	tement that p	rohibits a	all persor	nal use	of vehic	cles, ınc	luding cor	nmuting,	by you	r		Yes	No_
employees?													<u> </u>	<u> </u>
38 Do you maintain a	written policy stat	tement that p	rohibits į	personal	use of	vehicles	s, excep	t commut	ıng, by y	our			Į.	-
employees? See t	the instructions for	vehicles used	d by cor	orate of	ficers,	director	s, or 1%	or more	owners					
39 Do you treat all us			-				·							
40 Do you provide m	ore than five vehic	les to vour en	nolovees	. obtain i	ınforma	ation fro	m vour	emplovee:	s about					
	icles, and retain th	-				20000	you.	op.o., oo.					Ì	ì
41 Do you meet the r				•	monati	rotion	202							<del>                                      </del>
													<b></b>	L
	ver to 37, 38, 39, 4	U, or 41 is Y	es, don	t comple	ete Sec	TION B T	or the co	<u>overea ve</u>	nicies					
Part VI Amortiza			(F)					(-1)	—т	(2)			<b>/</b> 6\	
Descr	(a) ription of costs	Date	( <b>b)</b> amortization	]	(C) Amortiz	able		(d) Code	]	(e) Amortiza	tion	A	(f) mortization	
			begins	<u></u>	amou	nt		section		period or per		fı	or this year	
42 Amortization of co	osts that begins du	ırıng your 201	6 tax ye	ar·										
43 Amortization of co	sts that began be	fore your 201	6 tax yea	ar							43			
44 Total. Add amour	-	•	-		o repor	t					44			
														2 (2016)

8

OMB No 1545-0172

Attachment Sequence No 179

Attach to your tax return.

Department of the Treasury Internal Revenue Service (99)

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Business or activity to which this form relates Name(s) shown on return

FARMLAND RESERVE, INC.			IN LINDEN	I LEASE #	2	87-0569880
Part I Election To Expense Certain Proper	ty Under Section 17	79 Note: If you have	any listed proper	y, complete Part	V before y	ou complete Part I.
1 Maximum amount (see instructions)					1	500000.
2 Total cost of section 179 property place	ed in service (see	instructions)			2	
3 Threshold cost of section 179 property	before reduction	ın lımıtatıon			3	2010000.
4 Reduction in limitation Subtract line 3 f	rom line 2 If zero	or less, enter -0-		-	4	
5 Dollar limitation for tax year Subtract line 4 from line	1 If zero or less, enter	-0- If married filing sepa	ately, see instructions		5	
6 (a) Description of pro			ost (business use only)	(c) Elected	d cost	
	<del></del>					
			· <u>···</u>			
7 Listed property Enter the amount from	line 29		7			
8 Total elected cost of section 179 prope		in column (c) lines		·	8	
9 Tentative deduction Enter the smaller		(-),		-	9	<del></del>
10 Carryover of disallowed deduction from		015 Form 4562			10	
11 Business income limitation Enter the sr	•		han zero) or line 5		11	
12 Section 179 expense deduction Add lin		•	•		12	
13 Carryover of disallowed deduction to 20			▶ 13	Ţ		
Note: Don't use Part II or Part III below for I				<u> </u>		
Part II   Special Depreciation Allowa			include listed proj	perty.)		<del></del>
14 Special depreciation allowance for qual		<del></del>				
the tax year	ilied property (oti	ici tridir iloted prop	erry/ placed in serv	nee danng	14	
15 Property subject to section 168(f)(1) ele	ction		•	•	15	
16 Other depreciation (including ACRS)	Clion				16	
Part III MACRS Depreciation (Don't	include listed pro	perty ) (See instruc	tions )		1 10	
in to ite popi delation (point		Section				
17 MACRS deductions for assets placed in	service in tay ve				17	6853.
•	_			▶ □	┐ <del>├ '</del>	
18 If you are electing to group any assets placed in serv Section B - Assets					ation Syste	
(a) Classification of property	(b) Month and year placed	(c) Basis for deprec	ation (d) Deposits		(f) Method	(g) Depreciation deduction
(a) Glassification of property	in service	only - see instructi		(e) Convention	(i) Method	(g) Depreciation deduction
19a 3-year property						
<b>b</b> 5-year property	1					
c 7-year property	1 1					
d 10-year property	1 1					
e 15-year property	1					
f 20-year property	i i					
g 25-year property	1		25 yrs	-	S/L	<del></del>
	1		27.5 yrs	MM	S/L	· <del></del>
h Residential rental property	,		27 5 yrs		S/L	·
	<del>,</del> ,		39 yrs	MM	S/L	<del></del>
<ul> <li>Nonresidential real property</li> </ul>	/	<del></del>		MM	S/L	<del></del>
Section C - Assets P	<del></del>		Voor I laina tha Ali			tem
<del></del>	laced in Service	During 2016 Tax	rear Osinu ine An	ernative Debiet		
20a Class life	laced in Service	During 2016 Tax	rear Using the An	ernative Depret		
20a Class life h 12-year	laced in Service	During 2016 Tax			S/L	
b 12-year	laced in Service	During 2016 Tax	12 yrs		S/L S/L	
b 12-year c 40-year	laced in Service	During 2016 Tax			S/L	
b 12-year c 40-year Part IV Summary (See instructions )	/	During 2016 Tax	12 yrs		S/L S/L S/L	
b 12-year c 40-year Part IV Summary (See instructions) 21 Listed property. Enter amount from line	28		12 yrs 40 yrs	MM	S/L S/L	
b 12-year c 40-year  Part IV Summary (See instructions)  Listed property. Enter amount from line Total. Add amounts from line 12, lines	28 14 through 17, lin	es 19 and 20 in co	12 yrs 40 yrs lumn (g), and line 2	MM 1.	S/L S/L S/L	
b 12-year c 40-year  Part IV Summary (See instructions)  Listed property. Enter amount from line Total. Add amounts from line 12, lines Enter here and on the appropriate lines	28 14 through 17, lin of your return Pa	es 19 and 20 in co artnerships and S o	12 yrs 40 yrs lumn (g), and line 2 corporations - see i	MM 1.	S/L S/L S/L	6853.
b 12-year c 40-year Part IV Summary (See instructions)  Listed property. Enter amount from line Total. Add amounts from line 12, lines Enter here and on the appropriate lines For assets shown above and placed in	28 14 through 17, lin of your return Pa	es 19 and 20 in co artnerships and S o	12 yrs 40 yrs  lumn (g), and line 2 corporations - see i	MM 1.	S/L S/L S/L	
b 12-year c 40-year  Part IV Summary (See instructions)  Listed property. Enter amount from line Total. Add amounts from line 12, lines Enter here and on the appropriate lines	28 14 through 17, lin of your return Pa service during the on 263A costs	es 19 and 20 in co artnerships and S c e current year, ente	12 yrs 40 yrs  lumn (g), and line 2 corporations - see i	MM 1.	S/L S/L S/L	

	4562 (2016)		MLAND F											880	
Par	Listed Propert recreation, or a			ertaın otl	ner vehic	les, cer	taın aırcı	aft, ce	rtain com	puters, a	nd prop	erty use	d for en	tertainme	ent,
	Note: For any	vehicle for w	hich you are ι	ising the	standar	d milea	ge rate o	r dedu	ucting leas	e expen	se, com	plete <b>on</b>	ly 24a, 2	24b, colu	mns
	(a) through (c)								<del></del>			<del></del>	<del>-</del>		
			on and Other												<del></del> -
24a	o you have evidence to s	, · · · · · · · · · · · · · · · · · · ·		ent use cl	aimed.	<u> </u>	es L	No	24b If "Y	T				⅃ Yes L	No
	(a)	(b) Date	( <b>c)</b> Business/	ľ	(d)	Bas	(e) sis for depre	eciation	(f)		g) bod/		h)		(i) cted
	Type of property (list vehicles first)	placed in	investment	ا ا	Cost or ther basis		siness/inve	stment	Recovery period		hod/ ention		ciation action	sectio	n 179
	<u> </u>	service	use percenta	ge			use only		L <u>.</u>	L	1	<del> </del>		cc	ost
•	pecial depreciation allo	•		property	/ placed	ın servi	ce during	the ta	ax year an	d					
	sed more than 50% in										25			L	
26 Pr	operty used more tha	n 50% in a c	<del></del>			<del></del>			т —						
				%								<del>                                     </del>		<u> </u>	
				%		_			<u> </u>	ļ		<del> </del>			
		<u> </u>	<u> </u>	%					l	L		<u> </u>			
27 Pr	operty used 50% or le	ess in a quali	· · · · · · · · · · · · · · · · · · ·							г				<del></del> _	
		<u> </u>		%					<u> </u>	S/L·		<u> </u>		-	
	<del></del>	<u> </u>		%						S/L -		<del> </del>		Į	
		L		%					İ	S/L -		ļ. —		-	
	dd amounts in column		_				, page 1				28	L		ļ ———	
29 Ac	dd amounts in column	(i), line 26 E	nter here and	on line	7, page 1								29	L	
					B - Infor										
	lete this section for ve								-		•				3
to you	r employees, first ans	wer the ques	stions in Secti	on C to	see if you	ı meet a	an excep	otion to	o completi	ng this s	ection f	or those	vehicles	S.	
														r	
_					a)		<b>b</b> )		(c)	1	i)	1	e)	) (f	
	tal business/investment		uring the	Ve	hicle	Ve	hicle	\v	/ehicle	Veh_	ıcle	Veh	ncle	Veh_	ıcle
yea	ar ( <b>don't</b> include commu	ting miles)						ļ				ļ			
<b>31</b> To	tal commuting miles of	driven during	the year									<u> </u>		ļ. <u></u>	
<b>32</b> To	tal other personal (no	ncommuting	ı) mıles											}	
dr	iven											<u> </u>			
<b>33</b> To	tal miles driven durinç	the year													
Ac	ld lines 30 through 32	!												ļ	
34 W	as the vehicle availabl	le for person	al use	Yes	No	Yes	No	Yes	No_	Yes	No	Yes	No	Yes	<u>N</u> o
dι	ring off-duty hours?														
35 W	as the vehicle used pi	rımarıly by a	more												
th	an 5% owner or relate	ed person?		<u> </u>			<u> </u>					<u></u>			
<b>36</b> Is	another vehicle availa	ble for perso	onal	[ "											
us	e?			<u>L</u>			<u> </u>					Ĺ		]	
		Section C	- Questions	for Emp	loyers W	ho Pro	vide Vel	nicles	for Use by	y Their E	mploye	ees			
Answe	er these questions to d	determine if y	you meet an e	exceptio	n to com	pleting	Section l	B for v	ehicles us	ed by en	nployee	s who a	ren't mo	re than 5	5%
owner	s or related persons														
<b>37</b> Do	you maintain a writte	n policy stat	tement that p	ohibits a	all persor	nal use	of vehicle	es, inc	luding cor	nmuting,	by you	r		Yes	No
en	nployees?														<u> </u>
<b>38</b> Do	you maintain a writte	n policy stat	tement that p	ohibits j	personal	use of v	vehicles,	excep	t commut	ıng, by y	our				
en	nployees? See the ins	tructions for	vehicles used	by con	porate of	ficers, c	directors	or 1%	or more	owners				L_	
<b>39</b> Do	you treat all use of ve	ehicles by er	nployees as p	ersonal	use?										
	you provide more tha	-				nforma	tion from	your	employees	about					
	use of the vehicles,							•	. , -						
	you meet the require					monstra	ation use	?							
	ote: If your answer to								overed vel	nicles					
Part															
	(a)			(b)		(c)			(d)		(e)			(f)	
	Description of	costs	Date	amortization begins		Amortiza amoun			Code section		Amortiza period or pe	ation rcentage	A. fo	mortization or this year	
<b>42</b> An	nortization of costs th	at begins du	ırıng your 201		ar.										
		<del></del>			T					T					
					1			$\top$		<del>-</del>					
<b>43</b> An	nortization of costs th	at began be	fore your 201	6 tax ve	ar							43			
	tal. Add amounts in c		-			roport						44			
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### 4562

### **Depreciation and Amortization** (Including Information on Listed Property)

C-

OMB No 1545-0172

Attachment Sequence No 179

► Attach to your tax return. Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

► Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Business or activity to which this form relates

FARMLAND RESERVE, INC		70 Notes (Co )			N LEASE		87-0569880
Part I Election To Expense Certain Prope	rty Under Section 1	79 Note: If you have	any listed pi	roperty, c	complete Pan		
Maximum amount (see instructions)					•	1 1	500000.
2 Total cost of section 179 property place						2_	
3 Threshold cost of section 179 property						3_	2010000.
4 Reduction in limitation. Subtract line 3	from line 2 If zero	or less, enter -0-			•	4	
5 Dollar limitation for tax year Subtract line 4 from line		-0- If married filing sepa	rately, see instruc	tions		5	
6 (a) Description of pr	roperty	(b) C	ost (business use	only)	(c) Electe	d cost	
7 Listed property. Enter the amount from	n line 29			7			
8 Total elected cost of section 179 proper	erty Add amounts	s in column (c), line	s 6 and 7			8_	
9 Tentative deduction Enter the smaller	of line 5 or line 8					9_	
10 Carryover of disallowed deduction from	n line 13 of your 2	015 Form 4562				10	
11 Business income limitation. Enter the s	maller of business	s income (not less t	han zero) or l	ine 5		11	
12 Section 179 expense deduction. Add I	ines 9 and 10, but	t don't enter more t	han line 11			12	
13 Carryover of disallowed deduction to 2	2017 Add lines 9 a	and 10, less line 12	▶	13			
Note: Don't use Part II or Part III below for	listed property. In	stead, use Part V.					
Part II Special Depreciation Allows	ance and Other D	epreciation (Don'	ınclude liste	d propert	ty.)		
14 Special depreciation allowance for qua	lified property (oth	her than listed prop	erty) placed i	n service	during		
the tax year					_	14	
15 Property subject to section 168(f)(1) ele	ection					15	
16 Other depreciation (including ACRS)						16	
Part III MACRS Depreciation (Don't	include listed pro	perty ) (See instruc	tions.)				·
		Section					
17 MACRS deductions for assets placed in	in service in tax ve	ears beginning befo	re 2016			17	39633.
17 MACRS deductions for assets placed in ser	-			hook boro	▶ [	17_	39633.
18 If you are electing to group any assets placed in ser	vice during the tax year	into one or more general	asset accounts, c		eral Deprecia		
	vice during the tax year	into one or more general	asset accounts, c		eral Deprecia		
18 If you are electing to group any assets placed in ser  Section B - Assets	Placed in Service (b) Month and year placed	te During 2016 Ta:  (c) Basis for deprece (business/investme	asset accounts, c	the Gen Recovery		ation Syst	em
18 If you are electing to group any assets placed in ser  Section B - Assets  (a) Classification of property	Placed in Service (b) Month and year placed	te During 2016 Ta:  (c) Basis for deprece (business/investme	asset accounts, c	the Gen Recovery		ation Syst	em
18 If you are electing to group any assets placed in ser  Section B - Assets  (a) Classification of property  19a 3-year property  b 5-year property	Placed in Service (b) Month and year placed	te During 2016 Ta:  (c) Basis for deprece (business/investme	asset accounts, c	the Gen Recovery		ation Syst	em
18 If you are electing to group any assets placed in ser  Section B - Assets  (a) Classification of property  19a 3-year property  b 5-year property  c 7-year property	Placed in Service (b) Month and year placed	te During 2016 Ta:  (c) Basis for deprece (business/investme	asset accounts, c	the Gen Recovery		ation Syst	em
18 If you are electing to group any assets placed in ser  Section B - Assets  (a) Classification of property  19a 3-year property  b 5-year property  c 7-year property  d 10-year property	Placed in Service (b) Month and year placed	te During 2016 Ta:  (c) Basis for deprece (business/investme	asset accounts, c	the Gen Recovery		ation Syst	em
Section B - Assets  (a) Classification of property  19a 3-year property  b 5-year property  c 7-year property  d 10-year property  e 15-year property	Placed in Service (b) Month and year placed	te During 2016 Ta:  (c) Basis for deprece (business/investme	asset accounts, c	the Gen Recovery		ation Syst	em
18 If you are electing to group any assets placed in ser  Section B - Assets  (a) Classification of property  19a 3-year property  b 5-year property  c 7-year property  d 10-year property  e 15-year property  f 20-year property	Placed in Service (b) Month and year placed	te During 2016 Ta:  (c) Basis for deprece (business/investme	asset accounts, ci ( Year Using nation nt use ons) (d)	the Gen Recovery period		ation Syst	em
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18 If you are electing to group any assets placed in ser  Section B - Assets  (a) Classification of property  19a 3-year property  b 5-year property  c 7-year property  d 10-year property  e 15-year property  f 20-year property	Placed in Service (b) Month and year placed	te During 2016 Ta:  (c) Basis for deprece (business/investme	asset accounts, ci x Year Using iation int use ons)  (d)	Recovery period  25 yrs 7 5 yrs.	(e) Convention	(f) Method	em
Section B - Assets  (a) Classification of property  19a 3-year property  b 5-year property  c 7-year property  d 10-year property  e 15-year property  f 20-year property  g 25-year property  h Residential rental property	vice during the tax year  Placed in Servic  (b) Month and year placed year placed in service	te During 2016 Ta:  (c) Basis for deprece (business/investme	asset accounts, co ( Year Using initiation int use ons)  (d)	Recovery period  25 yrs  7 5 yrs.	(e) Convention	stion Syst (f) Method  S/L S/L S/L S/L	em
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Section B - Assets  (a) Classification of property  19a 3-year property  b 5-year property  c 7-year property  d 10-year property  e 15-year property  f 20-year property  g 25-year property  h Residential rental property  i Nonresidential real property	Vice during the tax year  Placed in Service  (b) Month and year placed in service  // / / /	into one or more general ce During 2016 Ta  (c) Basis for deprec (business/investme only - see instruct	asset accounts, co ( Year Using lation It use ons)  2  27  27  3	Recovery period  25 yrs  7 5 yrs.  7 5 yrs.  9 yrs	(e) Convention  MM  MM  MM  MM	stion Syst (f) Method  S/L S/L S/L S/L S/L S/L S/L	em  (g) Depreciation deduction
Section B - Assets  (a) Classification of property  19a 3-year property  b 5-year property  c 7-year property  d 10-year property  e 15-year property  f 20-year property  g 25-year property  h Residential rental property  i Nonresidential real property  Section C - Assets F	Vice during the tax year  Placed in Service  (b) Month and year placed in service  // / / /	into one or more general ce During 2016 Ta  (c) Basis for deprec (business/investme only - see instruct	asset accounts, co ( Year Using lation It use ons)  2  27  27  3	Recovery period  25 yrs  7 5 yrs.  7 5 yrs.  9 yrs	(e) Convention  MM  MM  MM  MM	stion Syst (f) Method  S/L S/L S/L S/L S/L S/L S/L S/L S/L S/	em  (g) Depreciation deduction
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Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property h Residential rental property i Nonresidential real property Section C - Assets F 20a Class life b 12-year c 40-year	Vice during the tax year  Placed in Service  (b) Month and year placed in service  // / / /	into one or more general ce During 2016 Ta  (c) Basis for deprec (business/investme only - see instruct	asset accounts, c ( Year Using lation It use ons)  2  27  27  3  Year Using till	Recovery period  25 yrs  7 5 yrs  7 5 yrs  9 yrs  the Altern	(e) Convention  MM  MM  MM  MM	stion Syst (f) Method  S/L S/L S/L S/L S/L S/L S/L S/L S/L S/	em  (g) Depreciation deduction
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Section B - Assets  (a) Classification of property  19a 3-year property  b 5-year property  c 7-year property  d 10-year property  e 15-year property  f 20-year property  g 25-year property  h Residential rental property  i Nonresidential real property  Section C - Assets I  20a Class life  b 12-year  c 40-year  Part IV Summary (See instructions)  21 Listed property Enter amount from line	Placed in Service  (b) Month and year placed in service  (c) Month and year placed in service  (d) Month and year placed in service  (e) Month and year placed in service	into one or more general se During 2016 Tax  (c) Basis for deprec (business/investme only - see instruct	asset accounts, co ( Year Using lation It use ons)  2 27 27 3  Year Using the second of the second o	## Gen Recovery period  ## 5 yrs ## 5 yrs ## 5 yrs ## 5 yrs ## 9 yrs  ## Altern ## 2 yrs ## 0 yrs	(e) Convention  MM  MM  MM  MM  MM  MM  MM  MM  MM	stion Syst  (f) Method  S/L  S/L  S/L  S/L  S/L  S/L  S/L  S/	em  (g) Depreciation deduction
Section B - Assets  (a) Classification of property  19a 3-year property  b 5-year property  c 7-year property  d 10-year property  e 15-year property  f 20-year property  h Residential rental property  i Nonresidential real property  Section C - Assets F  20a Class life  b 12-year  c 40-year  Part IV Summary (See instructions)  21 Listed property Enter amount from line  22 Total. Add amounts from line 12, lines	Placed in Service  (b) Month and year placed in service  (c) Month and year placed in service  // // // Placed in Service  / e 28 14 through 17, limits and in service in service	composition of the process of the pr	asset accounts, control (d)  (Year Using (d)  (d)  (d)  (d)  (d)  (d)  (d)  (d)	## Gen Recovery period  ## 5 yrs ## 5 yrs ## 5 yrs ## 9 yrs ## Altern ## 2 yrs ## 0 yrs ## 10 yrs ## 10 yrs	MM MM MM MM MM MM MM MM MM MM MM MM MM	stion Syst  (f) Method  S/L  S/L  S/L  S/L  S/L  S/L  S/L  S/	em  (g) Depreciation deduction
Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property i Nonresidential rental property i Nonresidential real property C 20a Class life b 12-year c 40-year Part IV Summary (See instructions) 21 Listed property Enter amount from line 22 Total. Add amounts from line 12, lines Enter here and on the appropriate lines	Placed in Service  (b) Month and year placed in service  /  /  /  Placed in Service  /  /  28  14 through 17, lines of your return. P	into one or more general ise During 2016 Tax  (c) Basis for deprec (business/investme only - see instruct  During 2016 Tax  es 19 and 20 in coartnerships and S (a)	Asset accounts, control (a) (a) (b) (a) (c) (c) (a) (d) (d) (d) (d) (e) (e) (e) (e) (e) (e) (e) (e) (e) (e	## Gen Recovery period  ## 5 yrs ## 5 yrs ## 5 yrs ## 9 yrs ## Altern ## 2 yrs ## 0 yrs ## 10 yrs ## 10 yrs	MM MM MM MM MM MM MM MM MM MM MM MM MM	stion Syst (f) Method  S/L S/L S/L S/L S/L S/L S/L S/L S/L S/	em  (g) Depreciation deduction
Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property h Residential rental property i Nonresidential real property  Section C - Assets F  20a Class life b 12-year c 40-year  Part IV Summary (See instructions) 21 Listed property Enter amount from line 22 Total. Add amounts from line 12, lines Enter here and on the appropriate lines 23 For assets shown above and placed in	Placed in Service  (b) Month and year placed in service  /  /  Placed in Service  /  /  Placed in Service  /  e 28  14 through 17, lines of your return. Placed in service during the se	into one or more general ise During 2016 Tax  (c) Basis for deprec (business/investme only - see instruct  During 2016 Tax  es 19 and 20 in coartnerships and S (a)	Asset accounts, control (a) (a) (b) (a) (c) (c) (a) (d) (d) (d) (d) (e) (e) (e) (e) (e) (e) (e) (e) (e) (e	Properties of the Gen Recovery period Properties of the Gen Proper	MM MM MM MM MM MM MM MM MM MM MM MM MM	stion Syst  (f) Method  S/L  S/L  S/L  S/L  S/L  S/L  S/L  S/	em  (g) Depreciation deduction
Section B - Assets  (a) Classification of property  19a 3-year property b 5-year property c 7-year property d 10-year property e 15-year property f 20-year property g 25-year property i Nonresidential rental property i Nonresidential real property C 20a Class life b 12-year c 40-year Part IV Summary (See instructions) 21 Listed property Enter amount from line 22 Total. Add amounts from line 12, lines Enter here and on the appropriate lines	Placed in Service  (b) Month and year placed in service  /  /  /  Placed in Service  /  28  14 through 17, lines of your return. Paservice during the tion 263A costs	e During 2016 Tax  (c) Basis for deprec (business/investme only - see instruct)  During 2016 Tax  During 2016 Tax  e During 2016 Tax	Asset accounts, control of the second of the	## Gen Recovery period  ## 5 yrs ## 5 yrs ## 5 yrs ## 9 yrs ## Altern ## 2 yrs ## 0 yrs ## 10 yrs ## 10 yrs	MM MM MM MM MM MM MM MM MM MM MM MM MM	stion Syst  (f) Method  S/L  S/L  S/L  S/L  S/L  S/L  S/L  S/	em  (g) Depreciation deduction

Form 4562 (2016)	<u> </u>	<u>MLAND I</u>	RESER	VE,	INC.	<u> </u>					<u>87-</u>	<u>0569</u>	880	Page 2
Part V Listed Propert recreation, or a		utomobiles, c	ertaın otl	her vehic	des, cer	taın aırcı	aft, ce	ertain com	puters, a	nd prop	perty use	d for en	tertainm	ent,
Note: For any	vehicle for wi	hich you are i	using the	standar	d milea	ge rate o	r dedu	ucting leas	e expens	se, com	plete <b>on</b>	lv 24a, 2	24b. colu	ımns
(a) through (c)	of Section A,	, all of Section	n B, and	Section	C if app	licable_								
		on and Other											) <del></del>	
24a Do you have evidence to s			ent use cl	aimed?	<u> </u>	es L	_ No_	24b lf "Y	Ι .		nce writt	ten? L	_ Yes	No_
(a)	(b) Date	(c) Business	, }	(d)	Bas	(e) sis for depre	eciation	(f)	-	g) bod/	I '	h)		(i) cted
Type of property (list vehicles first)	placed in	ınvestmen	t l	Cost or ther basis	l /bu	siness/inve	stment	Recovery		hod/ ention		ciation action	section	n 179
	service	use percenta	iye			use only		L <u>.</u>	L	<del></del>	<u> </u>		CC	ost
25 Special depreciation allo			property	y placed	ın servi	ce during	g the t	ax year an	d	1	1		}	
used more than 50% in										25			l	
26 Property used more tha	n 50% in a d		<del>-,</del>	·				Τ	r					
	ļ		%					<del>                                     </del>			<del> </del> -		ļ	
	<del> </del>		%					<del></del>			<del>                                      </del>			
OT Durant word F00/ and	l		%					L	L		l		<u> </u>	
27 Property used 50% or le	ess in a quaii	·		<del></del> -				ι	Ta#		<del></del>		τ	
	ļ		%					<b>_</b>	S/L·		<del> </del> -		}	
			%						S/L -		<del> </del> -		{	
	(1.) 1		%					L	S/L -				1	
28 Add amounts in column		_				, page 1				_28_	<u> </u>		<del>                                     </del>	
29 Add amounts in column	(i), line 26 E							· · ·				29	<u> </u>	
O	1 1					on Use								
Complete this section for ve											-			3
to your employees, first ans	wer the ques	stions in Sect	ion C to	see if yo	u meet a	an excep	otion to	o completi	ng this s	ection t	or tnose	venicles	3.	
			Τ		Τ,			(-)			Τ,			
20 Total hugunaga/usyaatmant i	milaa dewan d	uring the		a) buolo		(b)	١,	(c)	(c	-		e)	(1 \/ab	
30 Total business/investment i		uring the	ve.	hicle	ve	hicle	<u>`</u>	/ehicle	Veh	icie	Ver	ncle	Veh	icie
year (don't include commut	,	41	<u> </u>	<del></del>	<del> </del>				<del>                                     </del>					
31 Total commuting miles of	-	,	<b> </b>		<del> </del>		ļ		<del>                                      </del>		<del>                                     </del>		<del> </del>	
32 Total other personal (no	ncommuting	ı) miles	ĺ								]			
driven	. 41				-				<del>                                     </del>		<del> </del>		<del> </del>	
33 Total miles driven during	-													
Add lines 30 through 32		-1	\ <del>,</del>	Τ	<del> </del>	т	<del> </del>		1		1		1	
34 Was the vehicle available	e for person	ai use	Yes	No	Yes	No	Yes	No No	Yes	No	Yes	No	Yes	No_
during off-duty hours?			ļ		<del> </del>	-					<del>                                     </del>	<del>                                     </del>		
35 Was the vehicle used pr than 5% owner or relate	, ,	rriore	1	}	}			ł	1		ł	1		
	•	1		<del> </del>		<del> </del>					<del> </del>			
36 Is another vehicle availa	ble for perso	onai	1	ì	]	ļ		ì	1 1		ĺ	Ì		
use?	0	0		1	// D		<u> </u>				l	l	<u> </u>	
Angular these guartiens to s		- Questions										la moc	ro than f	=0/
Answer these questions to cowners or related persons	aetemine ii )	you meet an e	exceptio	T to com	pleting	Section	B IOF V	enicies us	ed by en	ibioyee	s who ai	entinc	ne man s	<b>370</b>
37 Do you maintain a writte	n nakou stat	oment that n	robibito i	all paras		of volval		ludina oor		<b>b</b> y you	<del></del> -		Yes	No
employees?	in policy stat	ement mat p	TOTIIDIES &	ali persoi	nai use	or vertical	es, inc	adding cor	mnumg,	by you	Į <b>F</b>		res	No
38 Do you maintain a writte	n naliay etat	omont that n	robibito i	ooroonal	uso of	vobioloo	02005	st oommid	ma buy	our.				-
employees? See the ins		-					•			oui			İ	
39 Do you treat all use of ve					iliceis, c	JII ECTOIS,	, 01 170	o or more	Owners				-	<del>                                     </del>
40 Do you provide more that	-			-	ınformo	tion from		omployoo	a about				-	-
the use of the vehicles,					шотта	HOTI ITOII	i your	employee	s about					
41 Do you meet the require						nt.on								<del> </del>
		-						امدا اممامادام	مامیم				<u> </u>	<del></del>
Note: If your answer to 3 Part VI Amortization	<i>31</i> , 30, 39, 4	U, UI 4 I 15 Y	es, don	r comple	ere peci	101 D 101	uie C	overed ve	iicies					
(a)		——— <sub>Т</sub>	(b)	<del></del>	(c)		-	(d)		(e)			(f)	
Description of	costs	Dat	e amortization	1	Amortiza	ble		Code		Amortiza	atron	Ai fe	mortization or this year	
42 Amortization of costs the	at hegins du	ring vour 201	6 tax ve	⊥ ar	amoun			section		penod or per	icontage_		. and year	
TE AMORTIZATION OF COSTS THE	at Degli is du	ing your 201	J tax ye	<del>"</del>			$\neg$		<del></del>		$ \top$			<del></del>
				<del> </del>			-				-+			
43 Amortization of costs the	at hegan had	fore your 201	6 tay you	 ar			L				43			
44 Total. Add amounts in c	_	=			n renort						44			
616252 12-21-16	olumin (I). Se	<u>,o u io ii istruc</u>	HOLIO IOF	where (	<u> rahorr</u>						<u>,</u>	F	orm <b>456</b>	2 (2016)

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

► Attach to your tax return.

Information about Form 4562 and its separate instructions is at www.irs.gov/form4562. Business or activity to which this form relates

			, Inc.		
FARMLAND RESERVE, INC.					<u>87-0569880</u>
Part I   Election To Expense Certain Property Under Section 179 Note: If yo	ou have any listed	property, c	omplete Part	V before you	<del></del>
Maximum amount (see instructions)				1	<u>500000.</u>
2 Total cost of section 179 property placed in service (see instructions	)			. 2	
3 Threshold cost of section 179 property before reduction in limitation				3	2010000.
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enti-				4	<del></del>
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married file				5	
6 (a) Description of property	(b) Cost (business us	зе опіу)	(c) Elected	COST	
			<del></del>		
			<del></del>	_	
7 Listed property Enter the amount from line 29		7			
8 Total elected cost of section 179 property Add amounts in column (	c) lines 6 and 7			8	
9 Tentative deduction Enter the smaller of line 5 or line 8	5), iii les 0 ai la 1			9	
10 Carryover of disallowed deduction from line 13 of your 2015 Form 45	62			10	
11 Business income limitation Enter the smaller of business income (no		line 5		11	<del> </del>
12 Section 179 expense deduction Add lines 9 and 10, but don't enter	,			12	
13 Carryover of disallowed deduction to 2017 Add lines 9 and 10, less		13			
Note: Don't use Part II or Part III below for listed property Instead, use F					
Part II Special Depreciation Allowance and Other Depreciation	(Don't include liste	ed property	y <b>)</b>		
14 Special depreciation allowance for qualified property (other than liste	d property) placed	In service	during		
the tax year				14	
15 Property subject to section 168(f)(1) election				15	
16 Other depreciation (including ACRS)				16	
Part III MACRS Depreciation (Don't include listed property ) (See	instructions)				
Se	ection A				<del></del>
17 MACRS deductions for assets placed in service in tax years beginning	ng before 2016		_	17	1922041.
18 If you are electing to group any assets placed in service during the tax year into one or more					
Section B - Assets Placed in Service During 20		g the Gene	eral Deprecia	tion System	
(a) Classification of property year placed (business/i	or depreciation nvestment use e instructions)	d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property					
b 5-year property					
c 7-year property 1	<u>197896.</u> 7		<del></del>	150DB	48190.
d 10-year property		0 yrs		150DB	10593.
	710698. 1	5 yrs		150DB	175684.
		0 yrs	MQ	150DB	293710.
g 25-year property		25 yrs		S/L	
h Residential rental property		27.5 yrs	MM	S/L	12076
See Stateme		27 5 yrs.	MM	S/L	13976.
i Nonresidential real property		39 yrs	MM	S/L	
Section C - Assets Placed in Service During 201	6 Tax Year Using	the Altern	MM ative Denrec	S/L iation Syste	
20a Class life	o rux rear esting	the Altern	Dopiec	S/L	····
b 12-year		12 yrs		S/L	
c _40.year /		40 yrs	ММ	S/L	
Part IV Summary (See instructions )			1		
21 Listed property Enter amount from line 28				21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 2	0 in column (a), an	d line 21			
Enter here and on the appropriate lines of your return. Partnerships			-	22	2464194.
23 For assets shown above and placed in service during the current years.	•				
portion of the basis attributable to section 263A costs		23	55	9070.	
616251 12-21-16 LHA For Paperwork Reduction Act Notice, see separa	ate instructions.				Form <b>4562</b> (2016)

_	orm 4562 (2016)	FARMLAND											880	
LP	Part V Listed Proper recreation, or a	ty (Include automobiles amusement )	, certain of	ther vehic	cles, ce	ertain airci	raft, ce	ertain com	puters, a	nd prop	erty use	d for en	tertainm	ent,
	Note: For any (a) through (c)	vehicle for which you as of Section A, all of Sect	re using the	e standar Section	rd mile: C if ap	age rate c plicable	r dedu	ucting leas	e expens	se, com	plete <b>on</b> l	l <b>y</b> 24a, 2	24b, colu	mns
		Depreciation and Oth					nstruc	tions for li	mits for p	passeng	er auton	nobiles)		
24	a Do you have evidence to s	support the business/inves	tment use o	laimed?		Yes 🗀	No	24b If "Y	es," is th	e evide	nce writt	en?	Yes [	No
	<b>(a)</b> Type of property (list vehicles first)	(b) (c)  Date Busine placed in investm service use perce	ient ,	(d) Cost or other basis	10-	(e) asis for depro susiness/inve use only	stment	(f) Recovery period	Met	<b>g)</b> hod/ ention	Depre	h) ciation iction	Elec sectio	(i) cted on 179 ost
25	Special depreciation alle	<del></del>		y placed	ın serv	rice during	the t	ax year an	d					701
_	used more than 50% in									25	<u> </u>		<u></u>	
<u>26</u>	Property used more tha	n 50% in a qualified bu		<u>:</u>							<del></del>			
_		<del> </del>	_%								<del> </del>			
—		<del> </del>	%					<u> </u>	ļ		<del>                                     </del>			
27	Property used 50% or le	occup a gualified busine	<u>%  </u>					i	L		L		L	
21	Property used 50% or it	ess in a quaimed busine					-	<u> </u>	S/L·		<del></del>		1	
_			% %					<del> </del>	S/L ·		<del> </del>		1	
_			<del></del>					<u> </u>	S/L·		<del>                                     </del>		1	
28	Add amounts in column	(h) lines 25 through 27		re and or	line 2	1 page 1		<del></del>	10/2	28	1		1	
	Add amounts in column	•				i, page i				20		29		
		. ( <u>W. 1.1.10 20 21 110 1 0 1</u>				n on Use	of Vel	nicles					L	
Со	mplete this section for ve	ehicles used by a sole p							or related	l persor	n. If you p	orovideo	d vehicles	S
	your employees, first ans	• •								•				
				(a)		(b)		(c)	(0	1)	(6	=)	(1	7)
30	Total business/investment	miles driven during the	Ve	ehicle	<u>v</u>	ehicle	\	/ehicle	Veh	ıcle	Veh	ıcle	Veh	ıcle
	year (don't include commu	iting miles)			<u> </u>									
31	Total commuting miles	driven during the year			ļ		ļ <u>.</u>							
32	Total other personal (no	oncommuting) miles	-		ŀ									
	driven						<u> </u>	<u></u> -					ļ	
33	Total miles driven during	g the year	İ		l									
	Add lines 30 through 32			- <del> </del>	<u> </u>		ļ		<u> </u>		<del> </del> _	<del></del>	ļ	
34	Was the vehicle availab	le for personal use	Yes	No	Yes	No	Yes	s No	Yes	No	Yes	No	Yes	No
^-	during off-duty hours?	- 1 1		<del> </del>	<u> </u>		ļ —			<del></del>		-,		
35	Was the vehicle used p		Ì			Ì	Ì					1	]	
00	than 5% owner or relate	•	ļ.—		<del> </del>	<del></del> -					<del> </del>			<b></b> -
36	Is another vehicle availa	able for personal	Ì				ĺ							
	use?	Continu C. Ougation			Vh a De			for Hook	. Their F		L	<u> </u>	L	
Δη	swer these questions to o	Section C - Question	_						_			on't mo	re than f	50%
	ners or related persons	determine it you meet a	ii exceptic	in to com	ibierii ič	Section	D IOI V	renicies us	ed by en	прюуес	S WIIU al	CITCING	ne triair t	370
	Do you maintain a writte	en policy statement that	t prohibits	all persor	nal use	of vehicle	es inc	eludina cor	nmutina	hv vou	r		Yes	No
	employees?	on pondy crandings in a	. p. o	ш. ролов.		0, 10,	00,0	aag oo.	9,	-, ,	-		1.55	1
38	Do you maintain a writte	en policy statement that	t prohibits	personal	use of	vehicles.	excer	ot commut	ing, by v	our				
	employees? See the ins	•		-			-						1	
39	Do you treat all use of v		-	=	·		•							
	Do you provide more that				ınform	ation from	n your	employee	s about					
	the use of the vehicles,	and retain the informat	on receive	ed?										<u> </u>
41	Do you meet the require	ements concerning qua	lified autor	nobile de	monst	ration use	?							<u> </u>
	Note: If your answer to	37, 38, 39, 40, or 41 is	"Yes," dor	ı't comple	ete Sec	ction B for	r the c	overed ve	hicles					
P	art VI Amortization													
	(a) Description o	f costs	(b) Date amortizațio	n	(C) Amortiz	able		<b>(d)</b> Code		(e) Amortiza	ation	Ą	(f) mortization	
42	Amortization of costs th	nat begins during vour?	begins 2016 tax ve	ar	amou	ınt		section		period or pe	rcentage	fc	or this year	<del></del>
				Ī										
43	Amortization of costs th	nat began before your 2	016 tax ye	ar							43			168.
<u>44</u>	Total. Add amounts in o	column (f) See the instr	uctions fo	r where to	o repoi	t					44			<u> 168.</u>
6162	252 12-21-16											F	orm <b>456</b>	<b>2</b> (2016)

Form 4562 Totals	Residential Rental Prop	perty Statement 1
(b) Month & Year in Service	(c) Depreciation Basis	(g) Depreciation Deduction
		- Depreciation Deduction
03/16	53640.	508.
03/16	82620.	783.
06/16	24840.	489.
06/16	32890.	648.
06/16	20160.	397.
11/16	23000.	1.
11/16	91305.	0.
12/16	89416.	0.
11/16	58869.	268.
06/16	69613.	6.
05/16	23649.	256.
05/16	23649.	256.
01/16	550560.	9130.
01/16	50400.	836.
01/16	24000.	398.
Totals to Form 4562, Line 1	9h 1218611.	13976.